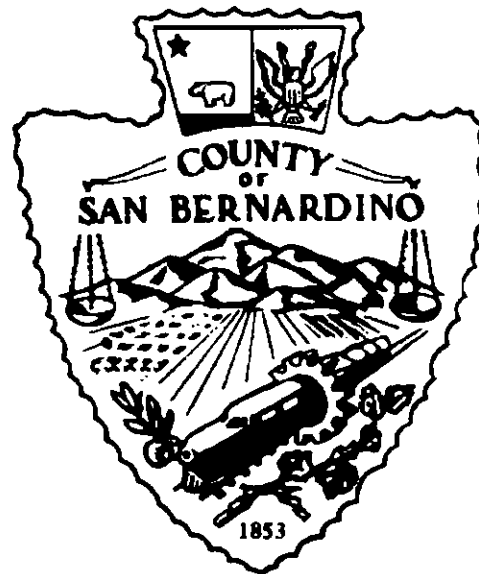


# **COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2001**

**COUNTY OF SAN BERNARDINO**

**1853**



**ISSUED DECEMBER 14, 2001**

Supervisor Bill Postmus ..... First District  
Supervisor Jon D. Mikels, Chairman ..... Second District  
Supervisor Dennis Hansberger ..... Third District  
Supervisor Fred Aguiar ..... Fourth District  
Supervisor Jerry Eaves ..... Fifth District

**John Michaelson –County Administrative Officer**

*Prepared by the Office of the Auditor/Controller-Recorder  
Larry Walker, Auditor/Controller-Recorder*



**COUNTY OF SAN BERNARDINO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**JUNE 30, 2001**

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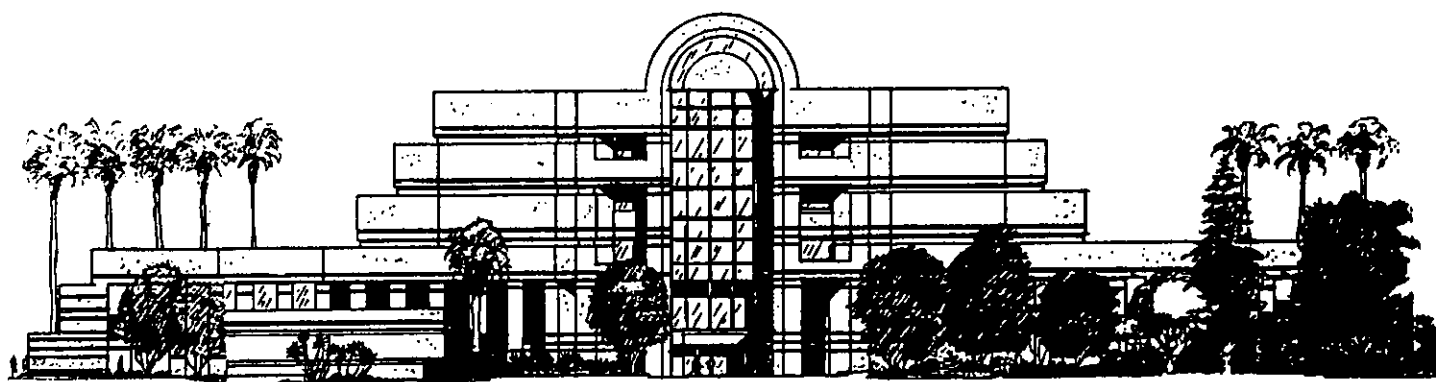
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# INTRODUCTORY SECTION



# AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

**AUDITOR/CONTROLLER** • 222 West Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

**RECORDER • COUNTY CLERK** • 222 West Hospitality Lane, First Floor  
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

**LARRY WALKER**  
Auditor/Controller-Recorder  
County Clerk

**ELIZABETH A. STARBUCK**  
Assistant Auditor/Controller-Recorder  
Assistant County Clerk

December 14, 2001

**THE HONORABLE BOARD OF SUPERVISORS  
COUNTY OF SAN BERNARDINO**  
County Government Center  
385 North Arrowhead Avenue  
San Bernardino, CA 92415-0110

## Honorable Board Members:

The Comprehensive Annual Financial Report of the County of San Bernardino for the fiscal year ended June 30, 2001 is submitted herewith in compliance with Section 25253 of the Government Code of the State of California and Article V, Section 8 of the Charter of the County of San Bernardino.

The accompanying General Purpose Financial Statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data are presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organizational chart, and a list of principal County officials. The financial section includes the General Purpose Financial Statements, the combining fund and individual account group financial statements and schedules, and the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information of the County, generally on a multi-year basis, and is unaudited.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditor's report on compliance and internal control, are published separately from this report.

WILLIAM H. RANDOLPH  
County Administrative Officer

Board of Supervisors  
BILL POSTMUS ..... First District  
JON D. MIKELS ..... 1. Second District  
JERRY EAVES ..... Fifth District  
DENNIS HANSBERGER ..... Third District  
FRED AGUIAR ..... Fourth District



## **THE REPORTING ENTITY AND ITS SERVICES**

The County of San Bernardino, located in Southern California, was established by an act of the State Legislature on April 26, 1853, forming the County from the eastern part of Los Angeles County. The County is a charter law county divided into five supervisorial districts on the basis of population. The County encompasses an area of over 20,000 square miles and includes twenty-four incorporated cities. In terms of land area, it is the largest county in the contiguous United States. The County is also one of the fastest growing areas in the nation and is the fifth most populous of the 58 counties in California.

The County provides a wide range of services to its residents including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and county service areas provide services to remote geographical areas and rapidly growing communities. These services include fire protection, parks, flood control, water, sewer, street lighting, and roads.

The accompanying General Purpose Financial Statements include all organizations and other entities, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts, for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of San Bernardino, is limited to reporting, as Investment Trust Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

## **INTERNAL CONTROLS**

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's Internal Audits Division actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental, Expendable Trust and Agency Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund Types and the Investment Trust Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue, Debt Service, and Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

## **CASH MANAGEMENT**

The County pools its cash to facilitate investment opportunities for increasing interest income. The County's pooled cash and investments include U.S. Government and agency securities, commercial paper, money market mutual funds, negotiable certificates of deposits and repurchase agreements. The average rate of return on investments during fiscal year 2000-01 was 6.22% and the majority of investments were classified in the lowest credit risk category (see Note 2 to the General Purpose Financial Statements).

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," the pooled cash and investments held in the County Treasury are reported at their fair market value at June 30, 2001, which is \$10,544,000 greater than amortized cost.

The County Pool represents monies entrusted to the County Treasurer by the County of San Bernardino, and by school and special districts, and other entities within the County. State law requires that all operating monies of the County, school districts and certain special districts be held by the County Treasurer. In addition, there are approximately \$55 million in "discretionary deposits." The County Pool does not include investments of the Deferred Compensation program or the County Employees' Retirement Association, which are separately managed.

Monies deposited in the County Pool by the participants represent an individual interest in all assets and investments in the County Pool based upon the amount deposited. Interest income, gains and losses are distributed quarterly to the participants based on their average daily balance. Currently, Standard & Poor's Ratings Service rates this investment pool S1 for market risk and AAAf for credit quality, which are the highest ratings attainable. Fitch IBCA's current rating for the County pool is AAA/V-1+, for meeting the highest credit quality standards for underlying assets, diversification, management and operational capabilities. Moody's Investors Service also rates the investment pool at its highest credit rating, Aaa, and safest market risk rating, MR1. Amounts held in the County investment pool are invested in the Pooled Investment Fund of the County ("County Pool"), which invests in securities according to the Investment Policy adopted by the Board of Supervisors for the County Treasurer-Tax Collector as authorized by Section 53601 of the Government Code of California.

The Treasurer's investment policy allows for the purchase of a variety of securities with limitations as to exposure, maturity and ratings varying with each security type. The composition of the portfolio will change over time as old investments mature or are sold, and as new investments are made. The Pool provides monthly reporting of its assets by sector, average life, fair value and other features to both the Board of Supervisors and the County Investment Oversight Committee.

The County's Investment policy does not allow investments in derivative instruments in the treasury pool. None of the securities held by the County Pool are considered structured notes that incorporate "derivative" features, i.e., interest rates tied to alternative indices, formulas or other pricing features. Derivative securities exclude traditional floating rate securities tied to indices such as LIBOR, T-Bills, Fed Funds, etc. In addition, the County Pool does not invest in, nor has it ever invested in, "inverse floaters." Although allowed by State law and the County's investment policy, the Pool does not include any reverse repurchase agreements.

The fair value of the Pool will depend upon, among other factors, the maturities and types of investments and general market conditions. The current (June 30, 2001) market value analysis indicates an unrealized gain of approximately \$10.5 million. Historically, the Pool has held most of its securities to their respective maturity dates.

At June 30, 2001, approximately \$82 million of the Pool assets are attributable to "discretionary" participants who are not legally required to deposit funds in the Pool. Such participants may withdraw their funds from the Pool upon 30 days' notice to the Treasurer, and only with prior approval of the Treasurer. The liquidity of the Pool will vary depending upon the mix and type of investments therein, and the net cash inflows and outflows at any given time. The Treasurer-Tax Collector manages the Pool to ensure sufficient liquidity exists, given reasonable anticipated cash needs. Current liquidity in the portfolio, consisting of cash, cash equivalents and investments with maturities of less than 60 days, is approximately \$549,526,000. The weighted average maturity of all investments at June 30, 2001 was 407 days, with an effective duration of 0.86 years.

## **CASH MANAGEMENT - Continued**

The County believes that the County Pool is prudently invested and that investments therein are scheduled to mature at the times and in the amounts that are necessary to meet the County's expenditures and other scheduled withdrawals.

The County utilizes a Countywide banking program with a major bank, which is referred to as "Consolidated Banking," which accelerates the collection and deposit of monies by participating departments into the County Treasury making them readily available for investment.

## **DEBT MANAGEMENT**

The County maintained the top debt rating for short-term issues throughout fiscal year 2000-01. For other issues, Standard & Poor's rating is A- with positive economic outlook, and Moody's rating is Baa1. The following is a summary of the County's short-term borrowing highlights of 2000-01 and a summary of the County's Certificate of Participation issuances since fiscal year 1991-92.

### **SHORT-TERM BORROWING**

In July 2000, the County issued Tax and Revenue Anticipation Notes totaling \$225,000,000 at a nominal interest rate of 5.50% (yield of 4.55%) with ratings of SP-1+, MIG-1 and F-1+. These notes matured on September 28, 2001. The proceeds of this issue were used to meet the County's cash flow needs including General Fund expenditures (both current and capital expenditures).

### **CERTIFICATES OF PARTICIPATION**

Major County projects initiated within the past ten years which were financed by Certificates of Participation include:

<u>DATE ISSUED</u>	<u>AMOUNT</u>	<u>PROJECT/COMMENTS</u>
November 1991	\$ 18,360,000	Acquisition of site for new County Medical Center.
January 1992	246,100,000	Design, engineering, construction management, and construction of new County Medical Center.
January 1992	89,905,000	Partial refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March 1992	21,305,000	Refunding of the December 1990 equipment issue.
May 1992	117,770,000	Refunding of the November 1988 issue for the West Valley Detention Center.
December 1993	13,005,000	Refunding of the April 1986 issue for construction of the Sheriff's Facilities.
February 1994	283,245,000	Refunding of the November 1991 and January 1992 issues for construction of the new County Medical Center.
March 1994	18,950,000	Construction of the Glen Helen Blockbuster Pavilion.
December 1994	7,380,000	Construction of freeway interchange for access to Glen Helen Blockbuster Pavilion.
January 1995	40,400,000	To complete total refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March 1995	13,125,000	Construction of two dormitories at the West Valley Detention Center and a large screen theater addition to the County Museum.
June 1995	363,265,000	Final phase of construction financing for the new County Medical Center.
December 1995	20,940,000	Refunding of March 1994 issue for construction of the Blockbuster Pavilion.
January 1996	65,070,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.

## DEBT MANAGEMENT - Continued

### CERTIFICATES OF PARTICIPATION – CONTINUED

DATE ISSUED		AMOUNT	PROJECT/COMMENTS
June	1996	\$9,200,000	Refunding of the March 1995 issue for construction at the West Valley Detention Center and a theater addition to the County Museum.
June	1996	7,400,000	Capital improvements consisting of a theater complex for the County Museum.
July	1996	39,600,000	Refunding of the January 1995 Government Center Refinancing Certificates.
September	1997	121,095,000	To acquire equipment for the new County Medical Center, to fund capitalized interest and to fund the Certificates Reserve Account.
October	1997	17,790,000	To finance the retrofit of lighting and HVAC systems at various County facilities and the upgrade of PCB ballasts and chiller for Central Plant, acquisition of a pre-school building in Ontario, and construction of a juvenile detention facility in the County's West End.
October	1998	176,510,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.

### GENERAL GOVERNMENT FUNCTIONS

Revenues for all governmental funds and the changes from the preceding year are shown in the following tabulation (in thousands):

Revenues	2000-01		Over (Under) 1999-00	
	Amount	Percent of Total	Amount	Percent
Taxes	\$ 303,313	16%	\$ 22,814	8%
Licenses, Permits and Franchises	15,766	1	564	4
Fines, Forfeitures and Penalties	18,440	1	(1,728)	(9)
Revenues From Use of Money and Property	58,182	3	2,234	4
Aid From Other Governmental Agencies	1,169,708	62	92,046	9
Charges for Current Services	248,090	13	8,391	4
Other Revenues	70,157	4	24,665	54
Total Revenues	\$ 1,883,656	100%	\$ 148,986	

The County's three major funding sources; local taxes, intergovernmental aid and charges for current services, account for 91% of all revenues. The ½% sales tax for public safety increased more than \$6 million to \$85 million from 2000 to 2001. The intergovernmental category, increasing by \$92,046,000 from the prior year, is made up of State and Federal aid and reimbursements for the County's various public assistance programs, health programs and capital improvements. Major changes in State and Federal social service programs, which included increased reimbursements for welfare reform administration and initiatives for getting people to work and childcare programs, accounts for the increase in aid from other governmental agencies. The charges for current services category increased \$8,391,000. Increases in court fees (\$3.7 million), and Sheriff contracts account for most of the increase in Charges for Current Services.

Revenues from use of money and property increased \$2,234,000 due to increased investment earnings resulting from higher interest rates.

Other revenues increased \$24.7 million from 2000 to 2001. The receipt of Tobacco Settlement Funds (\$16 million) and revenue from the Neighborhood Initiative Program (\$8.5 million) accounts for the 54% increase.

# FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1999-00 - Continued

## GENERAL GOVERNMENT FUNCTIONS – CONTINUED

Expenditures for all governmental funds and changes from the preceding year are shown in the following tabulation (in thousands):

Expenditures	2000-01		Over (Under) 1999-00	
	Amount	Percent of Total	Amount	Percent
Current:				
General Government	\$ 91,459	5%	\$ 8,936	11%
Public Protection	510,068	27	39,150	8
Public Ways and Facilities	43,178	2	6,941	19
Health and Sanitation	272,180	15	(2,294)	(1)
Public Assistance	709,821	38	31,507	5
Education	40,899	2	29,664	264
Recreation and Cultural Services	14,058	1	2,718	24
Debt Service:				
Principal	99,557	5	77,421	350
Interest and Fiscal Charges	48,577	3	(1,107)	(2)
Capital Outlay	44,829	2	6,567	15
Total Expenditures	<u>\$ 1,874,626</u>	<u>100%</u>	<u>\$ 199,503</u>	

Total County expenditures increased \$199.5 million or 12% from 2000 to 2001. Functional expenditures increased in all areas, other than health and sanitation, rising \$196 million. Increases in salaries of the General Fund driven by increased employment and cost of living adjustments account for \$52 million of the increase in the functional expenditures.

Public Assistance, the largest user of financial resources, increased expenditures by \$60 million. Major changes in State and Federal programs contributed to the change in public assistance expenditures. Implementation of welfare reform programs such as Child Care and the Kinship Programs have contributed to the increase in costs, as well as, the increased participation in the Foster Care and Aid to Adoptive Children Programs.

Public Protection, the second largest user of financial resources, increased expenditures by \$40.1 million. Increases in the Sheriff's Department and Probation account for the majority of the Public Protection increase.

Health and Sanitation expenditures decreased \$2.2 million from 2000-01. County medical services expenditures paid to the State increased \$38 million to \$124 million for which the County received SB 855/1255 reimbursements. However, expenditures in the Health Realignment budget unit decreased by \$36 million. The Department of Public Health's expenditures decreased \$8 million while Human Services System's expenditures increased \$4 for a net decrease of \$2 million.

Education functional expenditures have increased by \$28.5 million due to the reclassification of functional expense from Public Assistance to Education.

Debt service payments increased by more than \$77.4 million. The County redeemed \$75 million in public capital improvement refunding revenue bonds. In addition, the County paid \$1.5 million in an early redemption of a portion of the outstanding debt on the 1995 Series D Glen Helen Blockbuster Pavilion Taxable Bonds. The remaining increase was due to an overall increase in the lease purchases of equipment.

In addition, debt service interest decreased \$1.1 million due in part to the retirement of the 1997 Public Capital Improvement Refunding Revenue Bonds (\$75 million) and to an overall reduction in interest charges.

## **FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1999-00 - Continued**

### **GENERAL GOVERNMENT FUNCTIONS – CONTINUED**

Increases in equipment for the Sheriff's and public assistance Departments account for most of the increase in capital outlay expenditures.

### **ENTERPRISE FUNDS**

The County has seven categories of enterprise operations. The Medical Center provides inpatient and outpatient care to County residents; Crestline Sanitation District and some County Service Areas provide water and/or sanitation services to particular areas of the County; some Fire Protection Districts provide ambulance services to residents, and Waste Systems Division provides refuse disposal services to the public at several landfill sites. Retained earnings (deficit) balances at June 30, 2001 for these operations were (in thousands):

Medical Center	\$ (63,638)
Crestline Sanitation District	9,494
County Service Areas	25,945
Fire Protection Districts - Ambulance	991
Waste Systems Division	(58,014)
Ultrascreen Theater	1,769
Other Enterprise Funds	<u>115</u>
	<u>\$ (83,338)</u>

The Medical Center retained deficit of \$63,638,000 is expected to be eliminated in subsequent years through future rate increases and/or possible contributions from the General Fund.

The Waste Systems Division retained deficit of \$58,014,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

### **INTERNAL SERVICE FUNDS**

Internal Service Funds operate from fees charged primarily to County departments or other governmental agencies for services provided. The General Services Group includes Printing Services, Records Management and Central Mail Services. The Risk Management fund accounts for workers' compensation, public liability, property conservation, bonds and estate insurance. The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County. Other support to County departments is accounted for in the Telephone Services, Computer Operations and Vehicle Services funds. The Internal Service Funds' retained earnings (deficit) balances at June 30, 2001 were (in thousands):

General Services Group	\$ 1,424
Telephone Services	6,954
Computer Operations	6,157
Vehicle Services	12,578
Risk Management	(9,478)
Flood Control Equipment	<u>6,537</u>
	<u>\$ 24,172</u>

The Risk Management Division incurred a retained deficit of \$9,478,000 as a result of an adjustment that was made to align the County's claims liability with the actual claims paid out. The deficit is expected to be eliminated over the next five years through rate increases.

## **RISK MANAGEMENT**

The County has self-insurance programs for public liability, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and Workers' Compensation. Public Liability claims are self-insured up to \$250,000 per claim or occurrence. Excess insurance coverage over the SIR up to \$30,000,000 is with CSAC Excess Insurance Authority Liability Program II (CSAC EIA).

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty Policy covering County monies and securities, also with CSAC EIA with a \$100,000 deductible and excess limits up to \$10,000,000 per claim or occurrence.

Workers' Compensation claims are self-insured up to \$1,000,000 per claim or occurrence. Excess limits up to \$2,000,000 for Employers' Liability and statutory Workers' Compensation limits are provided by an excess Workers' Compensation Insurance Policy through the CSAC EIA.

Property damage claims are insured with the CSAC EIA through the Property Program over a \$25,000 deductible.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which is accounted for in the General Fund. The liabilities included in the Risk Management Fund are based on the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expenses. It is the County's practice to obtain actuarial studies at least biennially. Revenues of the Risk Management Fund together with funds to be provided in the future, via the Security Payment Program or GIC, will provide adequate resources to meet public liability, workers' compensation, property and hospital and medical malpractice liabilities as they come due.

## **MAJOR INITIATIVES**

The Solid Waste Management Division has been embarking on positive changes. The landfill operations contractor has been replaced, county employees have returned to the landfill scalehouses, County contractual relationships with trust account work contractors have returned, and a new/improved project tracking system is being implemented. The Division is also planning for the future, to strengthen its short and long term financial status. The return of West Valley tonnage to the county system is being pursued, tighter expenditure controls (between County departments) are being enacted, short term cash flows are being monitored closely, a new ten-year financial model is being finalized, and bond/general fund debt alternatives are under discussion.

During Fiscal year 2000-01 the County Board of Supervisors approved the construction of a 200 bed juvenile hall facility in the Town of Apple Valley. The project will help to relieve the serious overcrowding problem at the County's Central Juvenile Detention Facility in San Bernardino. The total estimated cost of the project is \$31.3 million, and will be funded from a combination of state grant funds (\$19.3 million) and local County funds (\$12 million). This project is expected to be started in the late spring of 2002 and completed in June 2004. When funding is eventually identified, the site for this project will support an additional 200 juvenile beds, an adult detention center consisting of 1,000 beds, and substations for Probation and Sheriff operations.

Electronic Benefit Transfer (EBT) is the automation of welfare benefit delivery, redemption, and reconciliation. Federal and state legislation requires implementation of EBT systems for all food stamp benefits. EBT is an issuance system and does not change anything about eligibility or determination of benefit amounts. EBT provides for the transfer and use of welfare benefits through point-of-sale (POS) devices. Recipients use a magnetic strip card, similar to a commercial ATM card, to purchase food at authorized grocery stores. San Bernardino County was the first county in California to implement an EBT system and performed as a pilot county for the state. San Bernardino County signed the approved contract with its EBT vendor on April 22, 1997 and began implementation in November 1997. Countywide

### **MAJOR INITIATIVES - Continued**

implementation was completed in March 1998. Currently, the average monthly caseload is approximately 40,000 with an average total monthly benefit of 8 million dollars.

The Governmental Accounting Standards Board (GASB) issued its revolutionary new reporting model in June 1999. The objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. The guidelines for the new reporting model are established in GASB Statement No. 34. The new requirements of GASB No. 34 are effective for this County's financial statements beginning July 1, 2001. The Auditor/Controller-Recorder's Office has been working with the County Administrative Office and other County departments to begin the significant processes necessary for the implementation of GASB Statement No. 34.

### **DEPARTMENT FOCUS**

In Fiscal Year 2001, the County undertook several initiatives to increase the oversight and monitoring of the County's long term debt programs.

In September of 2000, the County hired a contract financial advisor to perform a comprehensive review of the general fund's debt obligations and to assist in the training of County Administrative Office staff in light of the departure of the County's senior debt manager, who retired in April 2000. In the past the County had hired private financial advisors to assist on individual debt transactions only. This financial advisor serves as an extension of staff to the County Administrative Office which manages and maintains long term debt for which the County's general fund is ultimately responsible. This debt consists of lease financings issued in the form of Certificates of Participation and certain revenue bonds that are backed by the full faith and credit of the general fund. Over the past year the financial advisor has assisted the County on various additional projects including preparation and participation in the county's meetings with rating agencies, a review of tobacco securitization, development of a long term debt reduction plan, and identified a cost saving refunding opportunity for the county. The financial advisor also recommended changes to certain debt-related agreements that have generated savings of approximately \$182,000.

In October of 2000, the County Administrative Officer established the Debt Advisory Committee (DAC). The DAC is comprised of four members: the County Administrative Officer, County Counsel, the Auditor/Controller-Recorder and the Treasurer/Tax Collector. The DAC was established for the purpose of monitoring the outstanding bond indebtedness of the County and to review proposed financing transactions prior to presentation to the Board of Supervisors for approval. The DAC oversees all bond financings throughout the county, including the general fund obligations, single and multi-family mortgage revenue bonds, industrial development bonds, special assessment bonds, and financings undertaken by board governed special districts. In addition to review of proposed financing transactions, the DAC has participated in formal presentations to the rating agencies, provided input and direction on a long term debt reduction plan delivered to the Board in May 2001, and participated in the creation of a pre-approved pool of financial advisors, underwriters and bond and disclosure counsel for use by departments that pursue debt transactions. This pool of financial advisors was approved by the Board in August 2001.

In June of 2001, the Board adopted a resolution establishing the DAC as a formal committee of the Board of Supervisors. This is considered an important step in enhancing the management of the county's long term debt program, ensuring appropriate debt policy review, and oversight of the county's debt issuance activities.



## ***ECONOMIC CONDITION AND OUTLOOK***

Fiscal year 2000-2001 was another year of expansion and growth for the Inland Empire. Major economic indicators for job creation; income, retail sales, spending, and construction all show significant improvement from the previous year. Economists now state that the recovery of the region can be attributed to business expansions, resulting in regional job growth, and the continued recovery of the state's economy. Substantial employment growth is forecast for all industry sectors throughout the County, primarily in construction, manufacturing, and distribution. The Inland Empire gained 50,600 jobs from June 2000 to June 2001.

San Bernardino County continues to be one of the fastest growing and most populous counties in the state, ranking fifth after Los Angeles, San Diego, Orange, and Santa Clara. While businesses continue to relocate to San Bernardino County for its available land, families look toward the affordable housing offered as compared to neighboring Los Angeles and Orange Counties.

Sales of new and existing homes in San Bernardino County continue to rise due to the increased demand for housing in the region. This demand is directly related to the strong job growth of the area and the continued migration of families from the higher priced coastal counties. The Inland Empire is the growth engine of new housing in Southern California and this distinction is expected to continue. Both real estate and construction principals optimistically forecast a steady climb in future home sales.

With the expansion of many businesses and the influx of new families into San Bernardino County, educational institutions continue to advance the knowledge of the citizenry. Intercollegiate collaboration has created a diverse labor force that is comprised of a wide range of talent and skill levels. The Metrolink commuter rail service links San Bernardino County commuters with other rail and bus lines in the Los Angeles and Orange County areas—thereby allowing most of Southern California to benefit from the County's proficient work force. The County's diverse labor force is one of its greatest economic assets, as well as its strategic location supported by a superb transportation network.

San Bernardino County's overall economy is sustained by its transportation network that includes Ontario International Airport, two major transcontinental railroads, and many miles of interstate highways. The strategic location of the region allows logistic distribution operations to be positioned within close proximity of the West's two largest ports: Los Angeles and Long Beach. Businesses located within the County effectively and efficiently serve markets throughout California, the Western US, and the Pacific Rim. This ensures the County's role as a major transportation center.

With a progressive approach to business and education, an attractive Southern California location, an outstanding transportation network, and one of the last sources of affordable and available land within the greater Los Angeles area, San Bernardino County's economic viability is assured in the twenty-first century.

## ***INDEPENDENT AUDIT***

The County's financial statements have been audited by KPMG LLP, independent auditors. The auditors' report is included in the financial section, which is an integral part of this Comprehensive Annual Financial Report.

### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of San Bernardino for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000. This was the thirteenth consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to certificate program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

### **ACKNOWLEDGEMENTS**

The preparation of the Comprehensive Annual Financial Report and its timely issuance is the result of a concentrated, dedicated and coordinated effort by the entire Auditor/Controller staff. I would like to acknowledge the special efforts of the General Accounting and Internal Audits staff and our independent auditors, KPMG LLP, for their assistance in the report preparation. I would also like to thank all County departments who have participated in its preparation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Larry Walker".

LARRY WALKER  
AUDITOR/CONTROLLER-RECORDER

**COUNTY OF SAN BERNARDINO  
DIRECTORY OF COUNTY OFFICIALS**

***ELECTED***

COUNTY SUPERVISOR, FIRST DISTRICT ..... BILL POSTMUS

COUNTY SUPERVISOR, SECOND DISTRICT ..... JON D. MIKELS

COUNTY SUPERVISOR, THIRD DISTRICT (VICE CHAIR) ..... DENNIS HANSBERGER

COUNTY SUPERVISOR, FOURTH DISTRICT (CHAIR) ..... FRED AGUIAR

COUNTY SUPERVISOR, FIFTH DISTRICT ..... JERRY EAVES

ASSESSOR ..... DONALD E. WILLIAMSON

AUDITOR/CONTROLLER-RECORDER ..... LARRY WALKER

CORONER/PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN/CONSERVATOR ..... BRIAN McCORMICK

DISTRICT ATTORNEY ..... DENNIS L. STOUT

SHERIFF ..... GARY S. PENROD

SUPERINTENDENT OF SCHOOLS ..... DR. HERBERT R. FISCHER

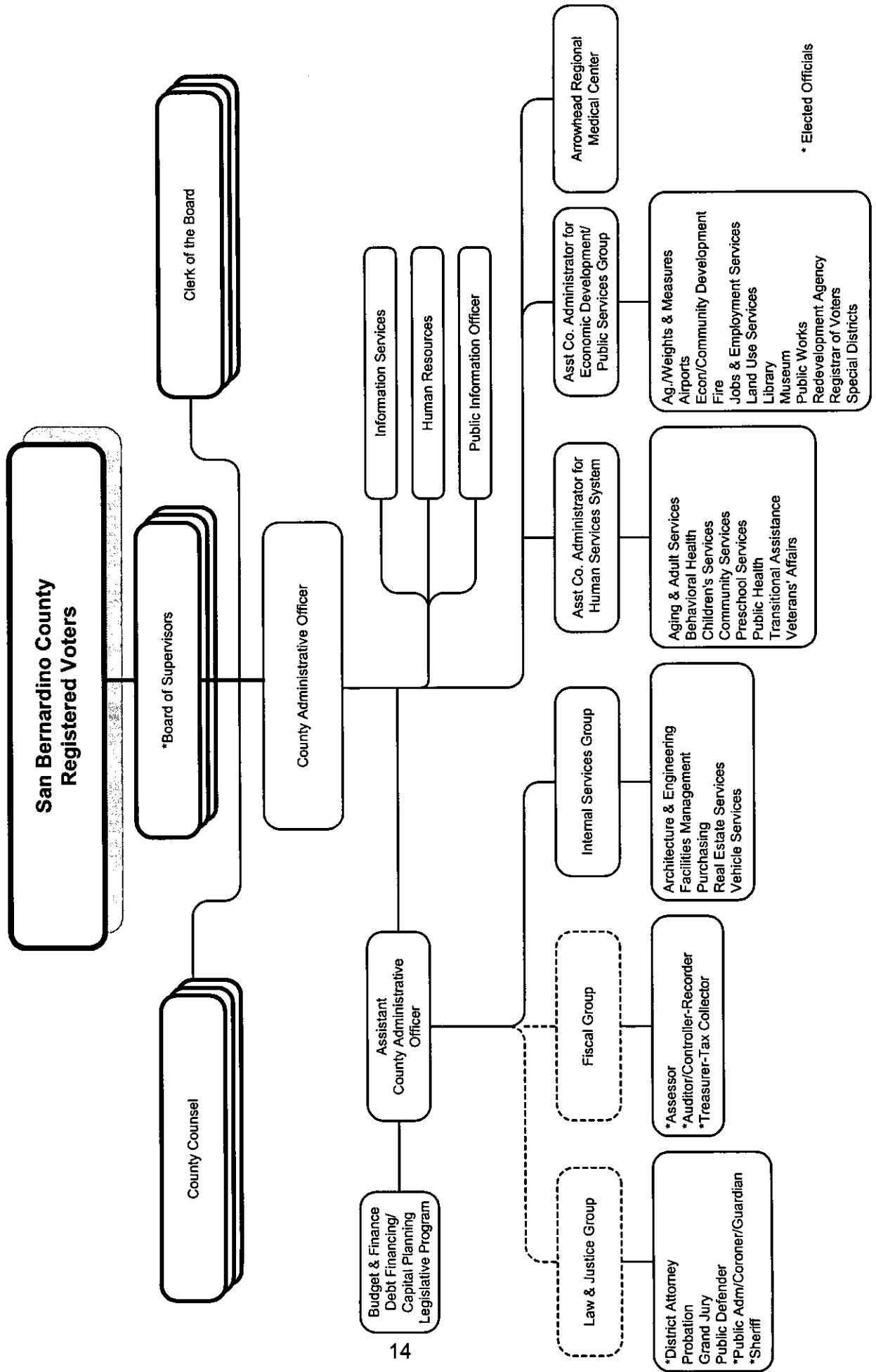
TREASURER-TAX COLLECTOR ..... RICHARD LARSEN

# **COUNTY OF SAN BERNARDINO DIRECTORY OF COUNTY OFFICIALS**

## **APPOINTED**

AGING AND ADULT SERVICES.....	MARY SAWICKI
AGRICULTURAL COMMISSIONER/SEALER.....	EDOUARD P. LAYAYE
AIRPORTS .....	J. WILLIAM INGRAHAM
ARCHITECTURE AND ENGINEERING.....	G. DANIEL OJEDA
BEHAVIORAL HEALTH .....	RUDY LOPEZ
CHILDREN'S SERVICES.....	CATHY CIMBALO
CHILD SUPPORT SERVICES.....	CORY NELSEN
CLERK OF THE BOARD OF SUPERVISORS .....	J. RENEE' BASTIAN
COMMUNITY SERVICES DEPARTMENT .....	PATRICIA L. NICKOLS
COUNTY ADMINISTRATIVE OFFICER .....	JOHN F. MICHAELSON
COUNTY COUNSEL.....	ALAN K. MARKS
COUNTY LIBRARIAN .....	ED KIECZYKOWSKI
ECONOMIC AND COMMUNITY DEVELOPMENT .....	THOMAS LAURIN
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP .....	JOHN GOSS
FACILITIES MANAGEMENT (INTERIM) .....	DAVE GIBSON
FIRE DEPARTMENT/FIRE WARDEN .....	PETER R. HILLS
HUMAN RESOURCES .....	MARCEL TURNER
HUMAN SERVICES SYSTEM (INTERIM) .....	CAROL ANSELM
INFORMATION SERVICES.....	LEYDEN HAHN
JOBS AND EMPLOYMENT SERVICES DEPARTMENT (INTERIM).....	JANICE EISENBEISZ
LAND USE SERVICES .....	MICHAEL HAYS
MEDICAL CENTER.....	MARK UFFER
MUSEUM (INTERIM) .....	ROBERT MCKERNAN
PRESCHOOL SERVICES .....	ROBERTA YORK
PROBATION .....	RAYMOND B. WINGERD
PUBLIC DEFENDER.....	JOHN ROTH
PUBLIC HEALTH .....	DOUG HALLEN
PUBLIC WORKS.....	KEN MILLER
PURCHASING.....	AURELIO W. DE LA TORRE
REAL ESTATE SERVICES.....	JOHN YUHAS
REGISTRAR OF VOTERS .....	INGRID GONZALES
SPECIAL DISTRICTS .....	EMIL MARZULLO
TRANSITIONAL ASSISTANCE (INTERIM) .....	DONNA SAMPSON
VEHICLE SERVICES (INTERIM) .....	JAMES MORALES
VETERANS' AFFAIRS .....	BILL J. MOSELEY

# COUNTY OF SAN BERNARDINO ORGANIZATION CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Bernardino,  
California

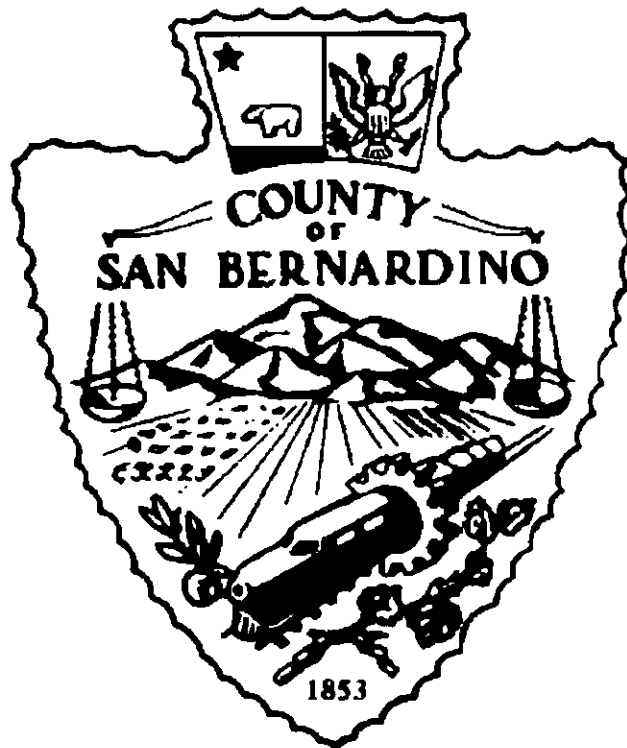
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



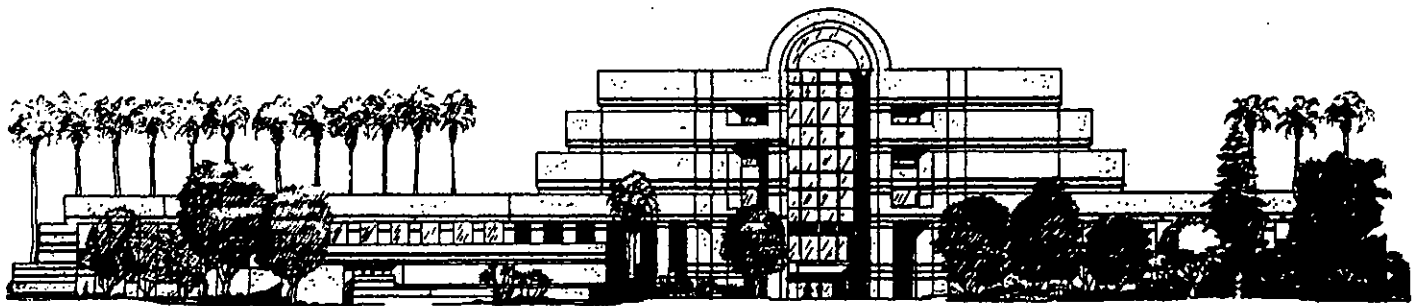
*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director

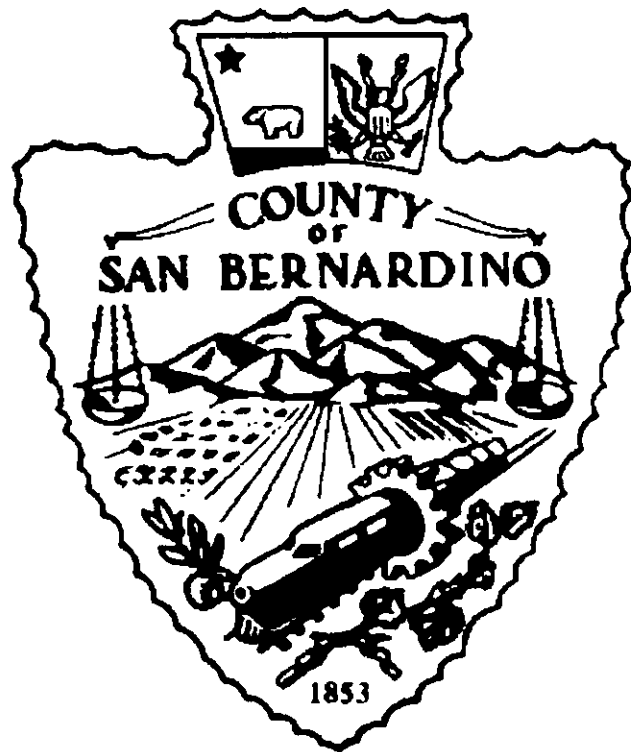


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# FINANCIAL SECTION









600 Anton Boulevard  
Suite 700  
Costa Mesa, CA 92626-7651

## **Independent Auditors' Report**

The Honorable Members of the Board of Supervisors  
County of San Bernardino, California:

We have audited the accompanying general purpose financial statements of the County of San Bernardino, California (the County) as of and for the year ended June 30, 2001, as listed in the financial section of the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. This standard requires that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of June 30, 2001 and the results of its operations and cash flows of its proprietary fund types and the changes in net assets of its investment trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 1 to the general purpose financial statements, the County adopted Governmental Accounting Standards Board (GASB) No. 33, *Accounting for Financial Reporting for Nonexchange Transactions*, effective July 1, 2000. The effect of the adoption of this standard was an increase in beginning fund balance of \$5,403,000 to the County's governmental funds.

Also described in note 1 to the general purpose financial statements, the County restated beginning fund balances/retained earnings in various funds for the correction of revenue and expense recognition pertaining to previous years. The effect of these restatements was a decrease in retained earnings as of July 1, 2000 of \$379,000 in the County's proprietary funds and an increase in fund balance as of July 1, 2000 of \$345,000 in the County's governmental funds. The County also restated the retained earnings as of July 1, 2000 in its enterprise and internal service funds for elimination of the self-insurance liability for their Medical Center.



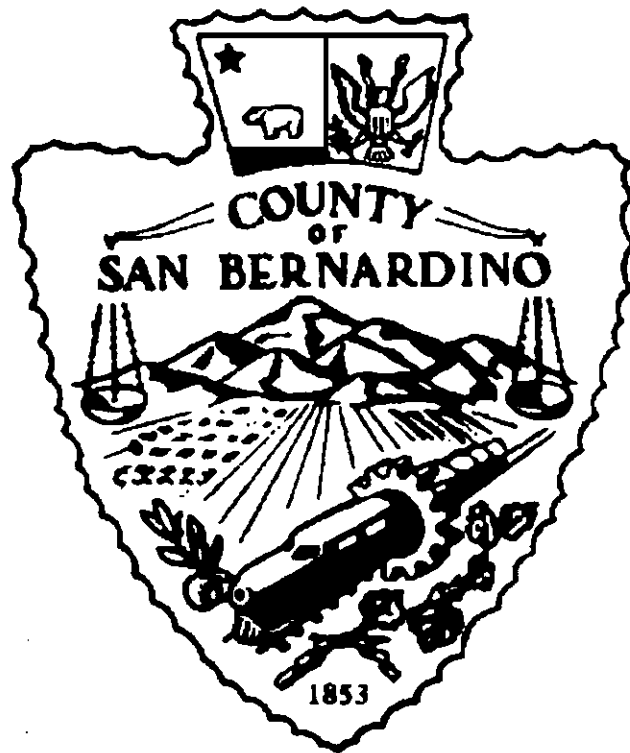
KPMG LLP, KPMG LLP, a U.S. limited liability partnership, is  
a member of KPMG International, a Swiss association.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents, which are also the responsibility of the management of the County, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. This additional information is the responsibility of the management of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

KPMG LLP

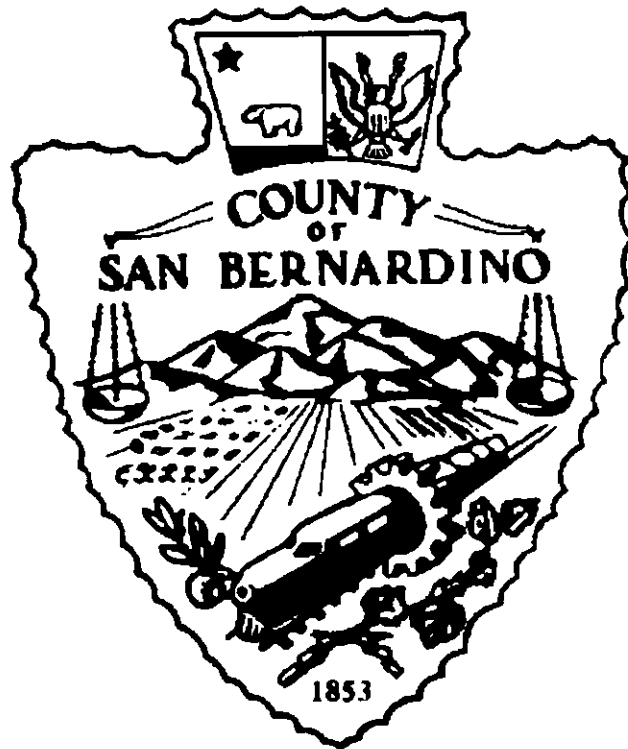
Orange County, California  
December 14, 2001



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# **GENERAL PURPOSE FINANCIAL STATEMENTS**





COUNTY OF SAN BERNARDINO  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2001 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
<b>ASSETS AND OTHER DEBITS</b>					
ASSETS:					
CASH AND CASH EQUIVALENTS (NOTE 2)	\$ 44,185	\$ 161,628	\$ 16,787	\$ 34,775	\$ 37,230
INVESTMENTS (NOTE 2)	-	-	11,145	-	-
ACCOUNTS RECEIVABLE - NET	6,761	1,016	43	-	30,211
TAXES RECEIVABLE	2,106	144	-	-	-
INTEREST RECEIVABLE	3,623	18	228	46	802
SPECIAL ASSESSMENTS RECEIVABLE	-	1	-	-	-
LOANS RECEIVABLE	1,405	-	-	-	-
OTHER RECEIVABLES	8,603	200	-	-	-
DUE FROM OTHER FUNDS (NOTE 3)	28,878	18,304	-	14,028	1,911
DUE FROM OTHER GOVERNMENTS	119,225	20,542	-	2,622	9,982
INVENTORIES	1,093	732	-	-	1,681
PREPAID ITEMS	308	-	-	-	13,743
DEFERRED CHARGES	-	-	-	-	536
ADVANCES TO OTHER FUNDS (NOTE 3)	775	303	-	-	-
RESTRICTED CASH AND INVESTMENTS (NOTES 2 & 4)	229,442	964	-	-	169,627
OTHER ASSETS	-	20	-	20	11,604
FIXED ASSETS - NET (NOTE 5)	-	-	-	-	699,743
OTHER DEBITS:					
AMOUNT AVAILABLE IN DEBT SERVICE FUND	-	-	-	-	-
AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 446,404</b>	<b>\$ 203,872</b>	<b>\$ 28,203</b>	<b>\$ 51,491</b>	<b>\$ 977,070</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 23,809	\$ 6,595	\$ 3	\$ 153	\$ 24,403
SALARIES AND BENEFITS PAYABLE	24,247	3,878	-	-	4,423
DUE TO OTHER FUNDS (NOTE 3)	25,879	4,613	43	403	6,091
DUE TO OTHER GOVERNMENTS	14,310	1,816	-	-	-
INTEREST PAYABLE	3,059	53	10	-	15,794
OTHER ACCRUED LIABILITIES	70	355	-	-	-
DEFERRED REVENUE	4,811	6,239	-	-	-
ADVANCES FROM OTHER FUNDS (NOTE 3)	-	819	-	3	500
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS (NOTES 6 & 7)	-	-	-	-	-
EMPLOYEE COMPENSATED ABSENCES (NOTE 7)	-	-	-	-	6,102
BONDS AND NOTES PAYABLE (NOTE 7)	225,000	-	20	-	743,405
CAPITAL LEASE OBLIGATIONS (NOTES 7 & 8)	-	-	-	-	1,144
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS (NOTE 15)	-	-	-	-	177,066
OTHER LONG-TERM LIABILITIES (NOTE 7)	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>321,185</b>	<b>24,368</b>	<b>76</b>	<b>559</b>	<b>978,928</b>
EQUITY (DEFICIT) AND OTHER CREDITS:					
INVESTMENT IN GENERAL FIXED ASSETS	-	-	-	-	-
CONTRIBUTED CAPITAL	-	-	-	-	81,480
RETAINED EARNINGS (DEFICIT) (NOTE 9):					
RESERVED (NOTE 10)	-	-	-	-	52,978
UNRESERVED	-	-	-	-	(136,316)
FUND BALANCE:					
RESERVED (NOTE 10)	17,338	21,160	28,127	4,741	-
UNRESERVED:					
DESIGNATED (NOTE 10)	73,280	13,260	-	-	-
UNDESIGNATED	34,601	145,084	-	46,191	-
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>125,219</b>	<b>179,504</b>	<b>28,127</b>	<b>50,932</b>	<b>(1,858)</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 446,404</b>	<b>\$ 203,872</b>	<b>\$ 28,203</b>	<b>\$ 51,491</b>	<b>\$ 977,070</b>

PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		ASSETS AND OTHER DEBITS
\$ 79,064	\$ 1,749,251	\$ -	\$ -	\$ 2,122,920	ASSETS:
-	9,849	-	-	20,994	CASH AND CASH EQUIVALENTS (NOTE 2)
57	103	-	-	38,191	INVESTMENTS (NOTE 2)
-	136,029	-	-	138,279	ACCOUNTS RECEIVABLE - NET
-	267	-	-	4,984	TAXES RECEIVABLE
-	-	-	-	1	INTEREST RECEIVABLE
-	2,700	-	-	4,105	SPECIAL ASSESSMENTS RECEIVABLE
-	-	-	-	8,803	LOANS RECEIVABLE
879	30,323	-	-	94,323	OTHER RECEIVABLES
586	5,177	-	-	158,134	DUE FROM OTHER FUNDS (NOTE 3)
1,832	-	-	-	5,338	DUE FROM OTHER GOVERNMENTS
464	-	-	-	14,515	INVENTORIES
331	-	-	-	867	PREPAID ITEMS
19	250	-	-	1,347	DEFERRED CHARGES
-	-	-	-	400,033	ADVANCES TO OTHER FUNDS (NOTE 3)
194	-	-	-	11,838	RESTRICTED CASH AND INVESTMENTS (NOTES 2 & 4)
17,497	-	710,184	-	1,427,424	OTHER ASSETS
-	-	-	28,127	28,127	FIXED ASSETS - NET (NOTE 5)
-	-	-	714,360	714,360	OTHER DEBITS:
\$ 100,923	\$ 1,933,949	\$ 710,184	\$ 742,487	\$ 5,194,583	AMOUNT AVAILABLE IN DEBT SERVICE FUND
					AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS
					TOTAL ASSETS AND OTHER DEBITS
					LIABILITIES, EQUITY AND OTHER CREDITS
\$ 3,859	\$ -	\$ -	\$ -	\$ 58,822	LIABILITIES:
994	-	-	-	33,542	ACCOUNTS PAYABLE
1,975	55,319	-	-	94,323	SALARIES AND BENEFITS PAYABLE
-	587,347	-	-	603,473	DUE TO OTHER FUNDS (NOTE 3)
-	-	-	-	18,916	DUE TO OTHER GOVERNMENTS
-	-	-	-	425	INTEREST PAYABLE
300	-	-	-	11,350	OTHER ACCRUED LIABILITIES
25	-	-	-	1,347	DEFERRED REVENUE
61,172	-	-	-	61,172	ADVANCES FROM OTHER FUNDS (NOTE 3)
2,753	-	-	85,285	94,140	ESTIMATED LIABILITY FOR LITIGATION
-	-	-	640,346	1,608,771	AND SELF-INSURED CLAIMS (NOTES 6 & 7)
1,927	-	-	6,369	9,440	EMPLOYEE COMPENSATED ABSENCES (NOTE 7)
-	-	-	-	177,066	BONDS AND NOTES PAYABLE (NOTE 7)
-	-	-	10,487	10,487	CAPITAL LEASE OBLIGATIONS (NOTES 7 & 8)
73,005	642,666	-	742,487	2,783,274	ESTIMATED LIABILITY FOR CLOSURE/
					POSTCLOSURE CARE COSTS (NOTE 15)
					OTHER LONG-TERM LIABILITIES (NOTE 7)
					TOTAL LIABILITIES
-	-	710,184	-	710,184	EQUITY (DEFICIT) AND OTHER CREDITS:
3,746	-	-	-	85,226	INVESTMENT IN GENERAL FIXED ASSETS
9,392	-	-	-	62,370	CONTRIBUTED CAPITAL
14,780	-	-	-	(121,536)	RETAINED EARNINGS (DEFICIT) (NOTE 9):
-	1,289,288	-	-	1,360,654	RESERVED (NOTE 10)
-	-	-	-	86,540	UNRESERVED
-	1,995	-	-	227,871	FUND BALANCE:
27,918	1,291,283	710,184	-	2,411,309	RESERVED (NOTE 10)
\$ 100,923	\$ 1,933,949	\$ 710,184	\$ 742,487	\$ 5,194,583	UNRESERVED:
					DESIGNATED (NOTE 10)
					UNDESIGNATED
					TOTAL EQUITY AND OTHER CREDITS
					TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS



COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
REVENUES:			
TAXES	\$ 236,385	\$ 65,365	\$ 1,562
LICENSES, PERMITS AND FRANCHISES	15,562	204	-
FINES, FORFEITURES AND PENALTIES	9,689	8,751	-
REVENUES FROM USE OF MONEY AND PROPERTY	42,825	11,690	1,804
AID FROM OTHER GOVERNMENTAL AGENCIES	984,985	182,747	-
CHARGES FOR CURRENT SERVICES	225,014	22,588	-
OTHER REVENUES	27,108	40,671	1,611
TOTAL REVENUES	1,541,568	332,016	4,977
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	87,901	3,558	-
PUBLIC PROTECTION	403,550	106,518	-
PUBLIC WAYS AND FACILITIES	2,110	41,068	-
HEALTH AND SANITATION	267,707	4,473	-
PUBLIC ASSISTANCE	650,326	59,495	-
EDUCATION	1,449	39,450	-
RECREATION AND CULTURAL SERVICES	10,203	3,855	-
DEBT SERVICE:			
PRINCIPAL	1,614	1,488	96,455
INTEREST AND FISCAL CHARGES	13,179	576	34,822
CAPITAL OUTLAY	12,337	8,823	-
TOTAL EXPENDITURES	1,450,376	269,304	131,277
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	91,192	62,712	(126,300)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(107,306)	(25,504)	(1,339)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	24,564	6,390	51,986
RDA PROPERTY CONVEYANCE	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 8)	1,437	1,542	-
SALE OF FIXED ASSETS	727	3,686	-
OTHER	17	(66)	-
TOTAL OTHER FINANCING SOURCES (USES)	(80,561)	(13,952)	50,647
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	10,631	48,760	(75,653)
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	114,588	130,593	103,782
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	(2)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	151	-
FUND BALANCE, JUNE 30, 2001	\$ 125,219	\$ 179,504	\$ 28,127

GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	
CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (MEMORANDUM ONLY)
\$ 1	\$ -	\$ 303,313
-	-	15,766
-	-	18,440
1,863	133	58,315
1,976	-	1,169,708
488	4	248,094
767	1,490	71,647
<u>5,095</u>	<u>1,627</u>	<u>1,885,283</u>
-	-	91,459
-	-	510,068
-	-	43,178
-	-	272,180
-	-	709,821
-	1,201	42,100
-	-	14,058
-	-	99,557
-	-	48,577
23,669	-	44,829
<u>23,669</u>	<u>1,201</u>	<u>1,875,827</u>
<u>(18,574)</u>	<u>426</u>	<u>9,456</u>
-	-	(134,149)
33,436	-	116,376
(4,460)	-	(4,460)
-	-	2,979
-	-	4,413
-	-	(49)
<u>28,976</u>	<u>-</u>	<u>(14,890)</u>
10,402	426	(5,434)
40,778	1,990	391,731
(248)	-	(250)
-	-	151
<u>\$ 50,932</u>	<u>\$ 2,416</u>	<u>\$ 386,198</u>

REVENUES:

TAXES  
 LICENSES, PERMITS AND FRANCHISES  
 FINES, FORFEITURES AND PENALTIES  
 REVENUES FROM USE OF MONEY AND PROPERTY  
 AID FROM OTHER GOVERNMENTAL AGENCIES  
 CHARGES FOR CURRENT SERVICES  
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:

CURRENT:

GENERAL GOVERNMENT  
 PUBLIC PROTECTION  
 PUBLIC WAYS AND FACILITIES  
 HEALTH AND SANITATION  
 PUBLIC ASSISTANCE  
 EDUCATION  
 RECREATION AND CULTURAL SERVICES  
 DEBT SERVICE:  
 PRINCIPAL  
 INTEREST AND FISCAL CHARGES  
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)  
 OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)  
 RDA PROPERTY CONVEYANCE  
 INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 8)  
 SALE OF FIXED ASSETS  
 OTHER

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES  
 AND OTHER FINANCING SOURCES OVER (UNDER)  
 EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)  
 RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)

FUND BALANCE, JUNE 30, 2001

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL ON BUDGETARY BASIS  
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	GENERAL FUND		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 226,774	\$ 236,385	\$ 9,611
LICENSES, PERMITS AND FRANCHISES	15,870	15,562	(308)
FINES, FORFEITURES AND PENALTIES	12,384	9,689	(2,695)
REVENUES FROM USE OF MONEY AND PROPERTY	37,888	42,825	4,937
AID FROM OTHER GOVERNMENTAL AGENCIES	1,078,612	984,985	(93,627)
CHARGES FOR CURRENT SERVICES	247,526	225,014	(22,512)
OTHER REVENUES	11,235	27,108	15,873
TOTAL REVENUES	1,630,289	1,541,568	(88,721)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	81,304	88,533	(7,229)
PUBLIC PROTECTION	437,164	406,598	30,566
PUBLIC WAYS AND FACILITIES	2,315	2,105	210
HEALTH AND SANITATION	319,771	267,703	52,068
PUBLIC ASSISTANCE	679,941	650,004	29,937
EDUCATION	1,431	1,431	-
RECREATION AND CULTURAL SERVICES	9,060	10,255	(1,195)
DEBT SERVICE:			
PRINCIPAL	4,627	1,614	3,013
INTEREST AND FISCAL CHARGES	13,771	13,179	592
CAPITAL OUTLAY	14,466	12,001	2,465
TOTAL EXPENDITURES	1,563,850	1,453,423	110,427
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	66,439	88,145	21,706
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(106,990)	(107,306)	(316)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	26,605	24,564	(2,041)
SALE OF FIXED ASSETS	750	727	(23)
OTHER	-	17	17
TOTAL OTHER FINANCING SOURCES (USES)	(79,635)	(81,998)	(2,363)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(13,196)	6,147	19,343
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	101,734	101,734	-
FUND BALANCE, JUNE 30, 2001 (NOTE 12)	\$ 88,538	\$ 107,881	\$ 19,343

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	CERTAIN SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 62,417	\$ 65,365	\$ 2,948
LICENSES, PERMITS AND FRANCHISES	182	204	22
FINES, FORFEITURES AND PENALTIES	5,561	8,751	3,190
REVENUES FROM USE OF MONEY AND PROPERTY	7,377	11,575	4,198
AID FROM OTHER GOVERNMENTAL AGENCIES	247,645	175,027	(72,618)
CHARGES FOR CURRENT SERVICES	22,003	21,488	(515)
OTHER REVENUES	41,567	39,957	(1,610)
TOTAL REVENUES	386,752	322,367	(64,385)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	11,092	3,415	7,677
PUBLIC PROTECTION	161,451	95,998	65,453
PUBLIC WAYS AND FACILITIES	79,268	43,435	35,833
HEALTH AND SANITATION	6,830	3,392	3,438
PUBLIC ASSISTANCE	110,331	80,727	29,604
EDUCATION	10,730	10,842	(112)
RECREATION AND CULTURAL SERVICES	10,396	3,844	6,552
DEBT SERVICE:			
PRINCIPAL	1,582	1,488	94
INTEREST AND FISCAL CHARGES	971	576	395
CAPITAL OUTLAY	54,815	10,598	44,217
TOTAL EXPENDITURES	447,466	254,315	193,151
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(60,714)	68,052	128,766
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(34,946)	(25,504)	9,442
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	16,271	6,390	(9,881)
LONG-TERM DEBT PROCEEDS	1,090	3,686	2,596
TOTAL OTHER FINANCING SOURCES (USES)	(17,585)	(15,428)	2,157
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(78,299)	52,624	130,923
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	104,847	104,847	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	(1,500)	-	1,500
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	1,500	149	(1,351)
FUND BALANCE, JUNE 30, 2001	\$ 26,548	\$ 157,620	\$ 131,072

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	CERTAIN DEBT SERVICE (REDEVELOPMENT AGENCY) FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 3,144	\$ 1,562	\$ (1,582)
REVENUES FROM USE OF MONEY AND PROPERTY	-	88	88
TOTAL REVENUES	3,144	1,650	(1,494)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	2,234	-	2,234
DEBT SERVICE:			
PRINCIPAL	240	-	240
INTEREST AND FISCAL CHARGES	1,342	-	1,342
TOTAL EXPENDITURES	3,816	-	3,816
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(672)	1,650	2,322
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	-	(1,307)	(1,307)
TOTAL OTHER FINANCING SOURCES (USES)	-	(1,307)	(1,307)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(672)	343	1,015
FUND BALANCE, JULY 1, 2000	2,291	2,291	-
FUND BALANCE, JUNE 30, 2001 (NOTE 11)	\$ 1,619	\$ 2,634	\$ 1,015

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, CERTAIN DEBT SERVICE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	CERTAIN CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 1	\$ 1
REVENUES FROM USE OF MONEY AND PROPERTY	-	71	71
AID FROM OTHER GOVERNMENTAL AGENCIES	26,701	1,976	(24,725)
CHARGES FOR CURRENT SERVICES	-	488	488
OTHER REVENUES	1,440	767	(673)
TOTAL REVENUES	28,141	3,303	(24,838)
EXPENDITURES:			
CAPITAL OUTLAY	94,783	19,913	74,870
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(66,642)	(16,610)	50,032
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	57,444	33,339	(24,105)
TOTAL OTHER FINANCING SOURCES	57,444	33,339	(24,105)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(9,198)	16,729	25,927
FUND BALANCE, JULY 1, 2000	9,290	9,290	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	(248)	(248)
FUND BALANCE, JUNE 30, 2001 (NOTE 11)	\$ 92	\$ 25,771	\$ 25,679

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)  
 ALL PROPRIETARY FUND TYPES  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	PROPRIETARY FUND TYPES		
	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
OPERATING REVENUES:			
NET PATIENT CARE AND SERVICES (NOTE 12)	\$ 281,124	\$ -	\$ 281,124
CHARGES FOR CURRENT SERVICES	43,821	116,654	160,475
OTHER	66,831	-	66,831
TOTAL OPERATING REVENUES	391,776	116,654	508,430
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	58,217	3,944	62,161
SALARIES AND EMPLOYEE BENEFITS	106,559	21,091	127,650
SELF-INSURED CLAIMS (NOTE 6)	-	37,051	37,051
SERVICES AND SUPPLIES	179,741	52,883	232,624
DEPRECIATION AND AMORTIZATION	36,273	4,635	40,908
OTHER	4,709	91	4,800
TOTAL OPERATING EXPENSES	385,499	119,695	505,194
OPERATING INCOME (LOSS)	6,277	(3,041)	3,236
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	11,464	4,348	15,812
INTEREST EXPENSE	(42,769)	(61)	(42,830)
TAX REVENUE	10,988	-	10,988
GRANT REVENUE	425	-	425
GAIN ON SALE OF FIXED ASSETS	57	247	304
OTHER NONOPERATING REVENUES	2,154	170	2,324
OTHER NONOPERATING EXPENSES	(3,164)	-	(3,164)
TOTAL NONOPERATING REVENUES (EXPENSES)	(20,845)	4,704	(16,141)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(14,568)	1,663	(12,905)
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(11,760)	(15,834)	(27,594)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	30,048	15,319	45,367
NET INCOME (LOSS)	3,720	1,148	4,868
RETAINED EARNINGS (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)	(87,058)	23,024	(64,034)
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	(51)	(299)	(350)
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	51	299	350
RETAINED EARNINGS (DEFICIT), JUNE 30, 2001	\$ (83,338)	\$ 24,172	\$ (59,166)

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 1 OF 2

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
OPERATING INCOME (LOSS)	\$ 6,277	\$ (3,041)	\$ 3,236
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
DEPRECIATION AND AMORTIZATION	36,273	4,635	40,908
OTHER NON-CASH EXPENSES	-	-	-
(INCREASE) DECREASE IN:			
ACCOUNTS RECEIVABLE - NET	(998)	(45)	(1,043)
TAXES RECEIVABLE	1,041	-	1,041
DUE FROM OTHER FUNDS	7,230	463	7,693
DUE FROM OTHER GOVERNMENTS	24,640	(95)	24,545
INVENTORIES	(230)	155	(75)
ADVANCES TO OTHER FUNDS	1,577	(4,030)	(2,453)
PREPAID ITEMS	368	1,542	1,910
INCREASE (DECREASE) IN:			
ACCOUNTS PAYABLE	(2,763)	(1,431)	(4,194)
ADVANCES FROM OTHER FUNDS	(3,530)	-	(3,530)
SALARIES AND BENEFITS PAYABLE	615	159	774
DUE TO OTHER FUNDS	(16,414)	(615)	(17,029)
OTHER ACCRUED LIABILITIES	-	(21)	(21)
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS	(12,246)	-	(12,246)
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	-	8,319	8,319
EMPLOYEE COMPENSATED ABSENCES	(51)	226	175
TOTAL ADJUSTMENTS	35,512	9,262	44,774
NET CASH PROVIDED BY OPERATING ACTIVITIES	41,789	6,221	48,010
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
OTHER NONOPERATING REVENUES	2,153	170	2,323
OTHER NONOPERATING EXPENSES	3,180	-	3,180
GRANT REVENUE	10,988	4,450	15,438
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	425	(15,834)	(15,409)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	(11,760)	15,319	3,559
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	30,048	299	30,347
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	35,034	4,404	39,438



COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF CASH FLOWS (CONTINUED)  
 ALL PROPRIETARY FUND TYPES  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 2 OF 2

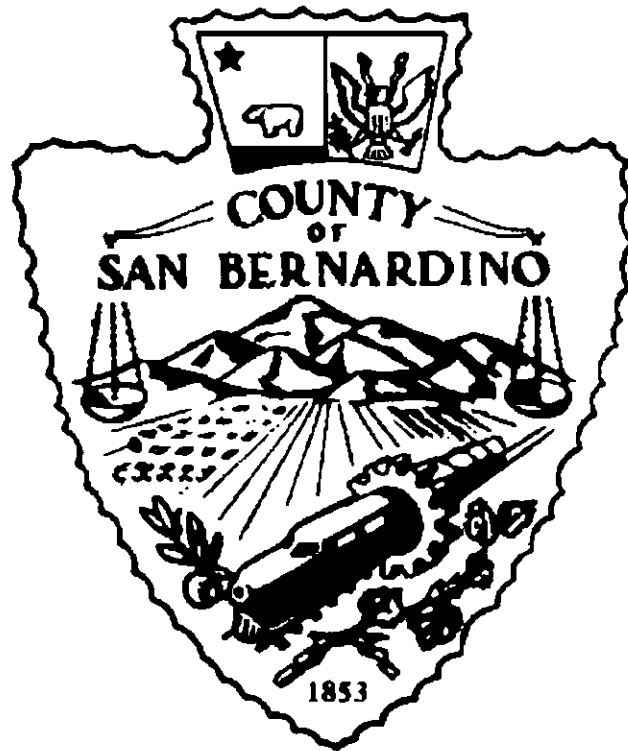
	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>			
ACQUISITION OF FIXED ASSETS	\$ (16,950)	\$ (2,851)	\$ (19,801)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(698)	(588)	(1,286)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(106)	(74)	(180)
PRINCIPAL PAID ON BONDS AND NOTES	(28,016)	-	(28,016)
INTEREST PAID ON BONDS AND NOTES	(44,921)	-	(44,921)
PROCEEDS FROM SALE OF FIXED ASSETS	88	192	280
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(90,603)	(3,321)	(93,924)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
INTEREST ON INVESTMENTS	10,835	4,310	15,145
NET CASH PROVIDED BY INVESTING ACTIVITIES	10,835	4,310	15,145
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,946)	11,614	8,669
CASH AND CASH EQUIVALENTS, JULY 1, 2000	209,802	67,450	277,252
CASH AND CASH EQUIVALENTS, JUNE 30, 2001	\$ 206,857	\$ 79,064	\$ 285,921

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO  
 COMBINED STATEMENT OF CHANGES IN NET ASSETS  
 INVESTMENT TRUST FUND  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	<u>INVESTMENT TRUST FUND</u>
ADDITIONS:	
CONTRIBUTIONS ON POOLED INVESTMENTS	\$ 6,787,640
NET APPRECIATION IN FAIR VALUE OF INVESTMENTS	10,492
INTEREST INCOME ON CASH AND SECURITIES	<u>67,772</u>
TOTAL ADDITIONS	6,865,904
DEDUCTIONS:	
DISTRIBUTIONS FROM POOLED INVESTMENTS	<u>6,645,757</u>
TOTAL DEDUCTIONS	<u>6,645,757</u>
NET INCREASE IN NET ASSETS	220,147
NET ASSETS HELD IN TRUST, JULY 1, 2000	<u>1,068,720</u>
NET ASSETS HELD IN TRUST, JUNE 30, 2001	<u><u>\$ 1,288,867</u></u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS



**COUNTY OF SAN BERNARDINO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**JUNE 30, 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**THE REPORTING ENTITY**

The County of San Bernardino (the "County"), which was established by an act of the State Legislature on April 26, 1853, is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a five-member Board of Supervisors (the "Board") which, as the governing body of the County, is responsible for the legislative and executive control of the County. As required by generally accepted accounting principles, these General Purpose Financial Statements present the primary government and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Each blended component unit has a June 30 year-end. The County has no discretely presented component units.

Using the criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, management determined that the following component units should be blended: Fire Protection Districts, Flood Control District, Park and Recreation Districts, Crestline Sanitation District, County Service Areas, various Joint Powers Authorities ("JPAs") including a Public Benefit Corporation created for the benefit of the County, Inland Empire Facilities Corporation, Inland Empire Solid Waste Financing Authority, San Bernardino Public Safety Authority, San Bernardino County Financing Authority and the Crestline Financing Authority. The County is financially accountable for each of the above component units through the County's elected officials and descriptions of these component units are contained in subsequent sections of this Comprehensive Annual Financial Report. Financial accountability can be demonstrated by the Board of Supervisors acting as the governing board for the component units. Because of their relationship with the County and the nature of their operations, each of the component units is, in substance, part of the County's operations and, accordingly, the activities of these component units are combined (blended) with the activities of the County for purposes of reporting in the accompanying General Purpose Financial Statements.

The County's Comprehensive Annual Financial Report does not include the financial statements of the San Bernardino County Employee's Retirement Association (SBCERA). The Retirement Board controls the Retirement Association acting as fiduciary agent for the accounting and control of member and employee contributions and investment income. The Retirement Association publishes a separate Comprehensive Annual Financial Report and receives a separate independent audit. The Retirement Association is also a legally separate entity from the County and was determined not to be a component unit according to the criteria set forth in GASB 14.

Additional detailed financial information for each of these entities can be obtained from the Auditor/Controller's Office at 222 W. Hospitality Lane, San Bernardino, CA 92415-0018.

Included as an Investment Trust Fund, are the pooled investments of numerous self-governed school and special districts for which cash and investments are held by the County Treasurer. The financial reporting for these governmental entities, which are independent of the County, is limited to the total amount of cash and investments and other assets, and the related fiduciary responsibility of the County for disbursement of these assets. Activities of the school districts and special districts are administered by their own separate elected boards and are independent of the County Board of Supervisors. The County Auditor/Controller makes disbursements upon the request of the responsible school and self-governed district officers. The County Board of Supervisors has no effective authority to govern, manage, approve budgets, assume financial responsibility, establish revenue limits, nor to appropriate surplus funds available in these entities. Therefore, these entities are fiscally independent of the County.

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### THE REPORTING ENTITY – CONTINUED

Twenty-four cities and numerous self-governed special districts provide services to the residents of the County. The operations of these entities have been excluded from the General Purpose Financial Statements since each entity conducts its own day-to-day operations and answers to its own elected governing board.

### BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds and account groups. A fund is defined as an independent fiscal accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities. Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. Account groups are not funds, as they do not reflect available financial resources and related liabilities. The County maintains the following fund types and account groups:

#### Governmental Fund Types

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of financial position and changes in financial position. The following are the County's governmental fund types:

##### *General Fund*

The General Fund is used to account for resources traditionally associated with the government which are not required legally or by sound financial management to be accounted for in another fund.

##### *Special Revenue Funds*

Special Revenue Funds account for the proceeds of specific sources (other than those for Capital Projects Funds and Expendable Trust Funds) that are legally restricted to expenditures for specific purposes. Special Revenue Funds also include general funds of blended component units included in the County reporting entity.

##### *Debt Service Funds*

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. All Joint Powers Authorities Debt Service Funds are combined and reported as one fund in the accompanying General Purpose Financial Statements.

##### *Capital Projects Funds*

Capital Projects Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

#### Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is based upon determination of net income and capital maintenance. The following are the County's proprietary fund types:

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### BASIS OF PRESENTATION – CONTINUED

#### Proprietary Fund Types - Continued

##### *Enterprise Funds*

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

##### *Internal Service Funds*

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

#### Fiduciary Fund Types

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental entities and other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types. The Investment Trust Fund is accounted for in essentially the same manner as proprietary fund types. Agency Funds are custodial in nature and do not involve the measurement of operations.

#### Account Groups

##### *General Fixed Assets Account Group*

The General Fixed Assets Account Group is used to account for the County's general fixed assets other than those accounted for in Enterprise Funds and Internal Service Funds.

##### *General Long-Term Debt Account Group*

The General Long-Term Debt Account Group is used to account for the unmatured principal of general obligation bonds and other general long-term obligations that are not specific liabilities of Enterprise Funds and Internal Service Funds.

### ACCOUNTING STANDARDS

Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, the County has elected not to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989.

### BASIS OF ACCOUNTING

Basis of accounting refers to the point when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied.

The County uses the modified accrual basis of accounting for the Governmental Fund Types, Expendable Trust Funds, and Agency Funds (assets and liabilities only). Revenues are recognized when they become measurable and available to finance operations of the current year. Revenues which are accrued include delinquent property taxes, sales tax, interest, most state and federal

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### BASIS OF ACCOUNTING - CONTINUED

grants and subventions, and charges for services. Other revenue becomes measurable and available when cash is received, and is recognized as revenue at that time. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due.

### ACCOUNTING CHANGES AND RESTATEMENTS

On July 1, 2000, the County adopted Governmental Accounting Standard Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Statement No. 33 (GASB 33) prescribes standards for recording nonexchange transactions on the modified accrual and accrual basis of accounting. A significant amount of the County's revenues are derived from nonexchange transactions such as taxes and federal and state grants. After reviewing the major sources of revenue covered by GASB 33, the County expanded its definition of "available" to 9 months for voluntary non-exchange transactions such as federal and state grants. The effect of adopting this standard was to increase beginning fund balances at July 1, 2000, as presented in the table below, for the effect of recognizing revenue, which previously did not meet the eligibility requirements. The adjustments are reported under the caption, *Adoption of new accounting pronouncements*.

In fiscal year 2001, the County determined that the estimated liability for self-insurance claims that was previously recorded in the Medical Center Enterprise Fund was not a liability of this fund but more appropriately a liability of the Risk Management Internal Service Fund. As a result of this determination, the Medical Center Enterprise Fund restated beginning retained earnings to reflect the elimination of this liability. In addition, the beginning retained earnings of the Risk Management Internal Service Fund was also restated. The effect of this change is shown in the following table.

Other minor restatements have been made to beginning fund balance/retained earnings for corrections of revenue and expense recognition pertaining to previous years. These changes are also shown in the preceding table (in thousands).

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Beginning fund balance/retained earnings (deficit), as previously reported	\$114,052	\$125,381	\$(90,901)	\$27,246
Adoption of new accounting pronouncements	536	4,867		
Elimination of self-insurance liability for Medical Center			4,030	(4,030)
Other		345	(187)	(192)
Beginning fund balance/retained earnings as restated	<u>\$114,588</u>	<u>\$130,593</u>	<u>\$(87,058)</u>	<u>\$23,024</u>

### BUDGETARY INFORMATION

In accordance with the provisions of Sections 29000 – 29143 of the Government Code of the State of California, commonly known as the County Budget Act, the County prepares and adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, certain Special Revenue Funds, and certain Capital Projects Funds. Budgets are prepared on the modified accrual basis of accounting, except that current year encumbrances are budgeted as expenditures.

## **NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **BUDGETARY INFORMATION - CONTINUED**

Annual budgets are not adopted for the following funds: Community Services Department Special Revenue Funds, Pension Obligation Bonds Debt Service Fund and the Joint Powers Authorities Special Revenue, Debt Service and Capital Projects Funds. Accordingly, these funds are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual on Budgetary Basis (See Note 11).

The legal level of budgetary control is maintained at the object level and sub-object level for fixed assets within departments. However, presentation of the General Purpose Financial Statements at the legal level of control is not feasible due to excessive length. Because of the large volume of detail, the budget and actual statements have been aggregated by function. The County does prepare a separate Final Budget document at the object and sub-object level that is made available to the public by the office of the Auditor/Controller. For fiscal year 2000-01, there were no instances in which expenditures exceeded appropriations.

Encumbrances, which are commitments related to executory contracts and purchase orders for goods or services, are recorded for budgetary control purposes in the General Fund, certain Special Revenue Funds and certain Capital Projects Funds. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

Amendments or transfers of appropriations between funds or departments must be approved by the Board. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must also be approved by the Board. From time to time during the year, supplemental appropriations were necessary and approved by the Board. Amendments or transfers of appropriations between object levels within the same department may be approved by the Board or the County Administrative Office. Transfers at the sub-object level or cost center level may be done at the discretion of the Department head. Budget amounts reported in the accompanying General Purpose Financial Statements are final amended amounts. Budget amendments during 2000-2001 were not material to the General Purpose Financial Statements. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning available fund balances as provided for in the County Budget Act.

#### **PROPERTY TAXES**

The County levies, collects and apportions property taxes for all taxing jurisdictions within the County, including school and special districts. Property taxes are determined by applying approved rates to the assessed values of properties. The total 2000-01 gross assessed valuation of the County of San Bernardino was \$67,458,231,000 (after deducting \$15,618,645,000 for the redevelopment tax allocation increment).

Article XIII A of the State of California Constitution limits the property tax levy to support general government services of the various taxing jurisdictions to \$1.00 per \$100 of assessed value. Taxes levied to service voter-approved debt prior to June 30, 1978 are excluded from this limitation.

Secured property taxes are levied in two equal installments, November 1 and February 1. They become delinquent with penalties on December 10 and April 10, respectively. The lien date is January 1 of each year. Unsecured property taxes are due on the March 1 lien date and become delinquent with penalties on August 31.



# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

### ACCOUNTS RECEIVABLE

The accounts receivable balance of the Medical Center Enterprise Fund at June 30, 2001 is net of an allowance for doubtful accounts of \$111,355,000.

### DUE FROM OTHER GOVERNMENTS

At June 30, 2001, the General Fund accrued \$119,225,000 of receivables from other governments, of which \$98,832,000 was due from the State of California. Of the amount owed by the State, \$15,601,000 was for Health Care Services, \$42,680,000 was for Public Social Services, \$24,347,000 was for Motor Vehicle license fees and sales tax money and \$16,204,000 was for other services. Amounts owed from cities for booking fees and other services were \$4,682,000. The remaining amount of \$15,711,000 was due from the Federal Government and other governmental agencies.

### INVENTORIES

Inventories, which consist principally of materials and supplies held for consumption, are valued at cost (first-in, first-out basis) for Governmental Fund Types and at an amount which approximates the lower of average cost or market for Proprietary Fund Types. Inventories of the General Fund and Special Revenue Funds are accounted for as expenditures when the inventory items are consumed. Reported inventories are offset with a corresponding reservation of fund balance because these amounts are not available for appropriation and expenditure.

### FIXED ASSETS

The accounting and reporting treatment applied to fixed assets associated with a fund is determined by its measurement focus. Acquisitions of fixed assets are recorded as expenditures in the Governmental and Expendable Trust Funds at the time of purchase. Fixed assets with costs greater than \$100,000 for structures and improvements and \$5,000 for equipment are capitalized at cost in the General Fixed Assets Account Group. Enterprise and Internal Service Funds use the same capitalization policy, except for the Medical Center Enterprise Fund which capitalizes structures and improvements, and equipment over \$5,000, due to Federal capitalization criteria. Infrastructure expenditures, including the construction costs of streets, roads, bridges, drainage and lighting systems, have been excluded from the General Fixed Assets Account Group because they generally are immovable and of value only to the governmental unit. Depreciation is not provided on general fixed assets.

Fixed assets are recorded at cost in the Enterprise and Internal Service Funds. Fixed assets received through gift or contribution are recorded at their estimated market value on the date of receipt. Depreciation and amortization expense for Proprietary Funds is computed by use of the straight-line method over the estimated useful lives of the assets as follows:

Structures and Improvements	3 to 40 years
Equipment	3 to 20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

# **NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

### **DEFERRED REVENUE**

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met, are recorded on the General Purpose Financial Statements as deferred revenue. The General Fund has \$4,811,000 of deferred revenue at June 30, 2001, consisting of \$2,136,000 of interest to be collected in fiscal years 2002-2003, \$433,000 for health services and \$2,242,000 of other items.

### **CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, the County considers all pooled investments and other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

### **EMPLOYEE COMPENSATED ABSENCES**

Liabilities for vacation, holiday benefits, sick pay and compensatory time are recorded when earned. Compensated absence liabilities are recorded in Proprietary Fund Types and, for amounts not expected to be liquidated with expendable available financial resources, are reported in the General Long-Term Debt Account Group ("GLTDAG") for Governmental Fund Types. No expenditure is reported for these amounts. The amount recorded at June 30, 2001 in the GLTDAG was \$85,285,000 compared with \$82,038,000 at June 30, 2000. Total additions and deletions to employee compensated absences that occurred during the year were recorded as a net amount, as reflected in Note 7.

### **LEASES**

The County leases various assets under both operating and capital lease agreements. For Governmental Fund Types, assets under capital leases and the related lease obligations are reported in the General Fixed Assets and General Long-Term Debt Account Groups, respectively. For Proprietary Fund Types, the assets and related lease obligations are recorded in the appropriate Enterprise or Internal Service Fund.

### **USE OF ESTIMATES**

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### **TOTAL COLUMNS IN GENERAL PURPOSE FINANCIAL STATEMENTS**

Total columns in the accompanying General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows of the County in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made in the aggregation of this data.

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. CASH AND INVESTMENTS

Cash and investments include the cash balances of substantially all funds which are pooled (the "pool") and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities. The pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7 – like pool. The pool does not issue a separate report. Included also are cash and investments held by certain Joint Powers Authorities and cash held by various trustee financial institutions in accordance with the California Government Code.

#### DEPOSITS

At June 30, 2001, the carrying amount of the County's deposits was an overdraft of \$33,646,000 and the corresponding bank balance was \$56,356,000. The difference of \$90,006,000 was principally due to outstanding warrants, wires and deposits in transit. In accordance with GASB Statement No. 3, Deposits with *Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*, the County's deposits are categorized in the following manner:

- Category 1 - Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 - Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

County deposits by category as of June 30, 2001 are as follows (in thousands):

	Category			Total
	1	2	3	
Bank Accounts	\$ 55,059	\$ 992	\$ 305	\$ 56,356

#### INVESTMENTS

The County's investments are governed by the California Government Code and the County's Investment Policy. These approved investments include U.S. Government Treasury and Agency securities, bankers' acceptances, commercial paper, medium term notes, mutual funds, repurchase agreements and reverse repurchase agreements as authorized by Government Code Sections 53601, 53635 and 53638 which limit the investments to certain maximum percentages by investment type in the pool.

In accordance with GASB No. 31, the County's investments and securities are reported at fair value, based upon quoted market prices. Securities having no sales are valued based upon last reported bid prices. The County intends to either hold investments until maturity or until market values equal or exceed cost. The value of the various investments will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Therefore, there can be no assurance that the values of the various investments in the County pool will not vary significantly from the values described herein.

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. CASH AND INVESTMENTS - Continued

#### INVESTMENTS - CONTINUED

Monies deposited in the County pool by the participants represent an individual interest in all assets and investments in the County pool based upon the amount deposited. Interest income, realized gains and losses are distributed quarterly to the pool participants, based upon their average daily balance. Unrealized gains and losses are distributed annually to the pool participants, based upon their average daily balance.

The County Treasurer determines the market-to-book value difference of the County pool on a monthly basis and provides monthly reports of its asset mix, average life, market value and other features to both the Board of Supervisors and the County Investment Oversight Committee. The function of the Committee is to render unbiased and objective opinions on matters involving the Treasurer's investment of public funds. Specifically they are charged with: 1) reviewing of the annual Investment Policy Statement and any subsequent changes, 2) reviewing of the investment portfolio and reports for compliance with law and investment policy, and 3) causing an annual audit to be conducted on the pooled investment portfolio.

State law now requires that all operating monies of the County, school districts, and certain special districts be held by the County Treasurer. The net asset value associated with legally mandated participants in the asset pool totals \$1,207,028,000 at June 30, 2001.

As of June 30, 2001, the book value of the County pool was \$2.1 billion. Approximately 2% of the County pool is attributable to the County General Fund, with the remainder of the balance comprised of other County funds, school districts and special districts. Additionally, as of June 30, 2001, \$81,839,000 of the amounts deposited in the County pool are attributable to depositors who are not required to, but choose to, invest in the County pool.

A summary of the investments held by the County Treasurer is as follows (in thousands):

Investment	Fair Value	Cost	Interest Rate % Range	Maturity Date
U.S. Government Securities	\$ 1,374,366	\$ 1,366,278	4.17 - 7.32	07/18/01 - 05/17/06
Repurchase Agreements	144,005	144,000	4.20	07/02/01
Municipal Bonds	12,284	12,548	5.44 - 5.55	08/01/05
Negotiable Certificates of Deposit	243,524	243,005	3.93 - 6.68	07/05/01 - 06/13/02
Commercial Paper	173,559	171,766	3.94 - 5.37	07/02/01 - 10/18/01
Medium Term Notes	105,812	105,409	4.30 - 7.03	08/10/01 - 04/26/01
Mutual Funds	52,000	52,000	N/A	N/A
Total	<u>\$ 2,105,550</u>	<u>\$ 2,095,006</u>		

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 2001 (in thousands):

Statement of Net Assets	
Net Assets held for pool participants	\$ <u>2,105,550</u>
Equity of internal pool participants	\$ 816,683
Equity of external pool participants:	
Voluntary	81,839
Involuntary	<u>1,207,028</u>
Total Equity	\$ <u>2,105,550</u>
Statement of Changes in Net Assets	
Net Assets at July 1, 2000	\$ 1,958,073
Net change in investments by pool participants	<u>147,477</u>
Net Assets at June 30, 2001	\$ <u>2,105,550</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. CASH AND INVESTMENTS - Continued

#### INVESTMENTS – CONTINUED

In accordance with GASB Statement No. 3, the County's investments at June 30, 2001 are categorized separately to give an indication of the level of custodial credit risk assumed by the County. Investments under reverse repurchase agreements are not categorized because they are held by broker-dealers. The County's investments are categorized in the following manner:

- Category 1 - Includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name.
- Category 2 - Includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name.
- Category 3 - Includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

County investments by category as of June 30, 2001 are as follows (in thousands):

	Category			Fair Value
	1	2	3	
U.S. Government Securities	\$ 1,374,366	\$ -	\$ -	\$ 1,374,366
Repurchase Agreements	144,005	-	-	144,005
Municipal Bonds	12,284	-	-	12,284
Negotiable Certificates of Deposit	243,524	-	-	243,524
Commercial Paper	173,559	-	-	173,559
Medium Term Notes	105,812	-	-	105,812
Investments Controlled by County Treasurer	<u>2,053,550</u>	<u>-</u>	<u>-</u>	<u>2,053,550</u>
Amounts Controlled by Fiscal Agents –				
U.S. Government Securities	1,708	268,789	-	270,497
Total Categorized Investments	<u>\$ 2,055,258</u>	<u>\$ 268,789</u>	<u>\$ -</u>	<u>\$ 2,324,047</u>

Summary of Cash and Investments (in thousands):

Total Categorized Investments at Fair Value	\$ 2,324,047
Total Deposits – carrying amount overdraft	(33,646)
Other Cash Funds (Imprest, Revolving)	695
Mutual Funds	84,930
Non-Categorized Investments in Cash with Fiscal Agents (Guaranteed Investments Contracts)	167,921
Total Cash and Investments (Including Restricted Amounts)	<u>\$ 2,543,947</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. INTERFUND TRANSACTIONS

Due From/To Other Funds at June 30, 2001 are as follows (in thousands):

	Due From Other Funds	Due To Other Funds
<u>General Fund</u>	<u>\$ 28,878</u>	<u>\$ 25,879</u>
<u>Special Revenue Funds</u>		
Transportation	666	225
County Free Library	359	108
Economic and Community Development	171	378
Aging and Adult Services	138	164
Jobs and Employment Services	62	655
Micrographics Fees	10,342	-
County Service Areas	2,853	450
Courthouse Temporary Construction	19	-
Criminal Justice Temporary Construction	578	-
Flood Control District	674	118
Fire Protection Districts	1,299	633
Park and Recreation Districts	60	1
Tobacco Tax Program	25	-
Joint Powers Authorities	6	-
Special Aviation	178	47
Preschool Services Department	30	110
Sheriff's Special Projects	178	360
Special Transportation	282	61
Redevelopment Agency	184	14
Other Special Revenue	200	1,289
Total Special Revenue Funds	<u>18,304</u>	<u>4,613</u>
<u>Debt Service Funds</u>		
Redevelopment Agency	-	43
Total Debt Service Funds	<u>-</u>	<u>43</u>
<u>Capital Projects Funds</u>		
Capital Improvements	13,769	133
County Service Areas	20	-
Redevelopment Agency	239	270
Total Capital Projects Funds	<u>14,028</u>	<u>403</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 3. INTERFUND TRANSACTIONS - Continued

	Due From Other Funds	Due To Other Funds
<u>Enterprise Funds</u>		
Medical Center	308	490
Crestline Sanitation District	152	-
County Service Areas	330	81
Fire Protection Districts - Ambulance	7	-
Waste Systems Division	1,111	5,500
Ultrascreen Theater	3	-
Other Enterprise	-	20
Total Enterprise Funds	<u>1,911</u>	<u>6,091</u>
<u>Internal Service Funds</u>		
General Services Group	26	101
Telephone Services	5	-
Vehicle Services	190	608
Risk Management	583	1,261
Flood Control Equipment	75	5
Total Internal Service Funds	<u>879</u>	<u>1,975</u>
<u>Expendable Trust Funds</u>		
Law Library	26	-
Barstow Cemetery Endowment Care Fund	5	-
Lucerne Valley Cemetery Endowment Care Fund	1	-
Total Expendable Trust Funds	<u>32</u>	<u>-</u>
<u>Investment Trust Fund</u>	<u>17,927</u>	<u>1,819</u>
<u>Agency Funds</u>		
Special Assessment Funds	39	-
Other Agency Funds	12,325	53,500
Total Agency Funds	<u>12,364</u>	<u>53,500</u>
Total All Funds	<u>\$ 94,323</u>	<u>\$ 94,323</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. INTERFUND TRANSACTIONS - Continued

Advances To/From Other Funds at June 30, 2001 are as follows (in thousands):

	Advances To Other Funds	Advances From Other Funds
<u>General Fund</u>	<u>\$ 775</u>	<u>\$ -</u>
<u>Special Revenue Funds</u>		
Transportation	300	300
Aging and Adult Services	-	250
County Service Areas	3	-
Flood Control District	-	19
Sheriff's Special Projects	-	250
Total Special Revenue Funds	<u>303</u>	<u>819</u>
<u>Capital Projects Funds - County Service Areas</u>	<u>-</u>	<u>3</u>
<u>Enterprise Funds - Ultrascreen Theater</u>	<u>-</u>	<u>500</u>
<u>Internal Service Funds</u>		
Risk Management	-	25
Flood Control Equipment	19	-
Total Internal Service Funds	<u>19</u>	<u>25</u>
<u>Agency Funds - Other Agency Funds</u>	<u>250</u>	<u>-</u>
Total All Funds	<u>\$ 1,347</u>	<u>\$ 1,347</u>



## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. INTERFUND TRANSACTIONS - Continued

Operating Transfers To/From Other Funds for the year ended June 30, 2001 are as follows (in thousands):

	Operating Transfers To Other Funds	Operating Transfers From Other Funds
<u>General Fund</u>	<u>\$ 107,306</u>	<u>\$ 24,564</u>
<u>Special Revenue Funds</u>		
Transportation	573	-
County Free Library	106	382
Economic and Community Development	1,292	-
Aging and Adult Services	42	-
Jobs and Employment Services	161	-
County Service Areas	3,659	2,727
Courthouse Temporary Construction	2,078	-
Criminal Justice Temporary Construction	2,027	-
Flood Control District	195	18
Fire Protection Districts	637	1,100
Park and Recreation Districts	8	-
Special Aviation	-	90
Preschool Services Department	106	-
Sheriff's Special Projects	17	-
Special Transportation	-	192
Redevelopment Agency	5	1,307
Other Special Revenue	14,598	574
Total Special Revenue Funds	<u>25,504</u>	<u>6,390</u>
<u>Debt Service Funds</u>		
Redevelopment Agency Bonds	1,307	-
Joint Powers Authorities	32	26,334
Pension Obligation Bonds	-	25,652
Total Debt Service Funds	<u>1,339</u>	<u>51,986</u>
<u>Capital Projects Funds</u>		
Capital Improvements	-	30,831
Joint Powers Authorities	-	97
County Service Areas	-	2,507
Fire Protection Districts	-	1
Total Capital Projects Funds	<u>-</u>	<u>33,436</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 3. INTERFUND TRANSACTIONS - Continued

	Operating Transfers To Other Funds	Operating Transfers From Other Funds
<u>Enterprise Funds</u>		
Medical Center	4,958	24,316
Crestline Sanitation District	133	-
County Service Areas	726	-
Fire Protection Districts - Ambulance	920	-
Waste Systems Division	5,023	32
Ultrascreen Theater	-	5,700
Total Enterprise Funds	<u>11,760</u>	<u>30,048</u>
<u>Internal Service Funds</u>		
General Services Group	50	-
Telephone Services	137	-
Computer Operations	144	-
Vehicle Services	122	-
Risk Management	15,381	15,319
Total Internal Service Funds	<u>15,834</u>	<u>15,319</u>
Total All Funds	<u>\$ 161,743</u>	<u>\$ 161,743</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. INTERFUND TRANSACTIONS - Continued

Residual Equity Transfers To/From Other Funds for the year ended June 30, 2001 are as follows (in thousands):

	Residual Equity Transfers To Other Funds	Residual Equity Transfers From Other Funds
<u>Special Revenue Funds</u>		
County Service Areas	\$ -	\$ 128
Fire Protection Districts	-	21
Joint Powers Authority	-	2
Total Special Revenue Funds	<u>-</u>	<u>151</u>
<u>Debt Service Funds - Joint Powers Authority</u>	<u>2</u>	<u>-</u>
<u>Capital Project Funds</u>		
County Service Areas	231	-
Fire Protection Districts	17	-
Total Capital Project Funds	<u>248</u>	<u>-</u>
<u>Enterprise Funds</u>		
Crestline Sanitation District	-	51
County Service Areas	51	-
Total Enterprise Funds	<u>51</u>	<u>51</u>
<u>Internal Service Funds</u>		
General Services Group	-	299
Vehicle Services	299	-
Total Internal Service Funds	<u>299</u>	<u>299</u>
Total All Funds	<u>\$ 600</u>	<u>\$ 501</u>

Residual equity transfers are nonrecurring or non-routine transfers of equity between funds. In Governmental Funds, residual equity transfers are reported as additions to or deductions from the beginning fund balance. In Proprietary Funds they are reported as additions to contributed capital, or as reductions of either retained earnings or contributed capital.

Residual Equity Transfers between funds do not balance due to Consolidated Fire Agencies of the East Valley closing a fund on May 27, 2001. A net of \$99,000 was transferred out of Capital Projects Funds to Agency Funds, which are custodial in nature and do not involve the measurement of operations.

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 4. RESTRICTED CASH AND INVESTMENTS

Cash and cash equivalents that are restricted by legal or contractual requirements at June 30, 2001 are comprised of the following:

### General Fund

The General Fund has restricted cash and cash equivalents in the amount of \$229,442,000 for the repayment of the Tax and Revenue Anticipation Notes ("TRANS"), and the interest thereon due September 28, 2001.

### Special Revenue Funds

#### *Flood Control District:*

The Flood Control District has set aside \$964,000 of cash and cash equivalents to be used for the construction of the Etiwanda/San Sevaine and Day Creek Projects.

### Enterprise Funds

#### *Medical Center*

Restricted cash and cash equivalents of \$57,668,000 represent funds set aside for construction costs and debt service payments.

#### *Waste Systems Division:*

Restricted cash and cash equivalents of \$111,959,000 represent funds set aside as specified by bond covenants and for a waste water treatment facility, groundwater detection, treatment and remediation, and for State mandated site closure and maintenance costs.

## 5. FIXED ASSETS

The following is a summary of changes in fixed assets of the General Fixed Assets Account Group by class for the year ended June 30, 2001 (in thousands):

	July 1, 2000	Additions	Deletions	June 30, 2001
Land	\$ 46,538	\$ 2,160	\$ 674	\$ 48,024
Improvements to Land	101,421	2,837	773	103,485
Structures and Improvements	390,053	15,604	4,276	401,381
Equipment	113,887	20,856	10,674	124,069
Construction in Progress	23,192	12,150	2,117	33,225
Total	<u>\$ 675,091</u>	<u>\$ 53,607</u>	<u>\$ 18,514</u>	<u>\$ 710,184</u>

Construction in Progress consists of the following projects (in thousands):

Chino Airport and Other Airport Projects	\$ 15,878
Other various projects	17,347
Total	<u>\$ 33,225</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 5. **FIXED ASSETS - Continued**

The following is a summary of Proprietary Fund fixed assets by class as of June 30, 2001 (in thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$ 59,215	\$ 396
Improvements to Land	137,954	352
Structures and Improvements	535,366	6,301
Equipment	98,754	54,842
Construction in Progress	18,007	-
Total	<u>849,296</u>	<u>61,891</u>
Less: Accumulated Depreciation	149,553	44,394
Net	<u>\$ 699,743</u>	<u>\$ 17,497</u>

Construction in Progress for the Enterprise Funds consists of the following projects (in thousands):

Solid Waste Landfills	\$ 16,439
Other Various Projects	1,568
Total	<u>\$ 18,007</u>

### 6. **SELF-INSURANCE**

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and workers' compensation claims. Public liability claims are self-insured for up to \$500,000 per occurrence. Excess insurance coverage up to \$25 million is provided through a Risk Pool Agreement with California State Association of Counties (CSAC) Excess Insurance Authority ("EIA") Liability Program II. Workers' compensation claims are self-insured up to \$1 million per occurrence and covered by an independent carrier for the balance up to \$2 million for employer's liability and for workers' compensation statutory liability. Property damage claims are self-insured on an occurrence basis up to \$25,000 and insured by the CSAC EIA Property Programs I and II.

The County supplements its self-insurance for medical malpractice claims with an insurance policy that provides annual coverage on an occurrence basis with deductibles of \$1,000,000 for each claim and \$5,000,000 for total annual claims. Maximum coverage under the policy is \$10 million per occurrence with an additional \$15 million in limits provided by the CSAC EIA General Liability II Program.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which are accounted for in the General Fund. The liabilities included in the Risk Management Fund are based upon the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expense. The liabilities for these claims are reported using a discounted rate of 5.25%.

The County has an investment agreement with National Westminster Bank to finance the self-insured general liability, automobile liability, workers' compensation and medical malpractice programs. Quarterly disbursements are received by the County for fund reserves and payment of claims. The County's investment in the agreements totaled \$36,127,000 at June 30, 2001.

The claims liability of \$61,172,000 reported at June 30, 2001 is based on the requirements of GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 6. SELF-INSURANCE - Continued

Changes in the claims liability amount in fiscal years 2000 and 2001 were (in thousands):

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-end</u>
1999-00	\$ 50,615	\$ 9,113	\$ (6,875)	\$ 52,853
2000-01	52,853	13,384	(5,065)	61,172

## 7. LONG-TERM DEBT

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 2001 (in thousands):

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2001</u>
Employee Compensated Absences	\$ 82,038	\$ 3,247	\$ -	\$ 85,285
Bonds and Notes Payable	737,041	-	96,695	640,346
Capital Lease Obligations	5,881	2,979	2,491	6,369
Other Long-Term Liabilities	7,009	3,560	82	10,487
Total General Long-Term Debt	<u>\$ 831,969</u>	<u>\$ 9,786</u>	<u>\$ 99,268</u>	<u>\$ 742,487</u>

Other Long-Term Liabilities include \$9,724,000 relating to construction of the San Sevaine Creek Water Project, \$476,000 of Special Districts other Loans Payable and \$289,000 of rebatable arbitrage earnings. The United States Treasury's Rebate Regulations, issued May 12, 1989, state that excess investment earnings (calculated in accordance with the regulations) must be submitted to the federal government at the end of each installment computation period (being five bond years). In accordance with each trust agreement, the trustee transfers from the Earnings Funds to the Rebate Fund, for purposes of ultimate rebate to the United States Treasury, an amount equal to the Excess Investment Earnings. This calculation is performed every bond year.

At June 30, 2001 the \$9,724,000 is owed to the United States Department of Interior, Bureau of Reclamation, for construction of the San Sevaine Creek Water Project. Amounts owed are determined annually until the project is completed (approximately 8 years) based on costs incurred but will not exceed \$20 million. After the project completion, the County has 15 years to pay back the liability along with 7% interest.

A summary of bonds and notes payable recorded in the General Long-Term Debt Account Group and payable from Debt Service Funds is as follows (in thousands):

<u>Certificates of Participation</u>	<u>Interest Rates (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue Amount</u>	<u>Outstanding as of 6-30-01</u>
Government Center/Law & Justice (1992)	3.00 to 6.00	01-15-92	07-01-16	\$ 89,905	\$ 69,030
Equipment Financing Project	5.00 to 7.25	03-01-92	03-01-02	21,305	2,810
West Valley Detention Center (1992)	3.50 to 6.50	05-01-92	10-15-18	117,770	98,565
Glen Helen Blockbuster (Series C)	VARIABLE	12-01-94	03-01-24	7,380	6,380
Glen Helen Blockbuster (Series D)	VARIABLE	12-06-95	03-01-24	16,510	13,445
Glen Helen Blockbuster (Series E)	VARIABLE	12-06-95	03-01-24	4,430	3,835
Capital Improvement Refinancing (1996)	VARIABLE	06-21-96	11-01-25	9,200	8,800
County Center Refinancing (1996)	VARIABLE	07-11-96	07-01-15	39,600	34,900
Public Improvement Project (1997)	3.85 to 5.00	10-01-97	10-01-25	17,790	16,805
Subtotal					<u>254,570</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 7. LONG-TERM DEBT - Continued

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-01
<b>Revenue Bonds</b>					
Pension Obligation (1995)	5.68 to 7.72	11-22-95	08-01-21	386,266	366,006
<b>Other Bonds and Notes</b>					
San Sevaire Redevelopment Bonds	5.30 to 6.85	03-01-00	09-01-29	19,770	19,770
Total Bonds And Notes Payable					<u>\$ 640,346</u>

A summary of bonds and notes payable recorded in the Enterprise Funds is as follows (in thousands):

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-01
<b>Medical Center</b>					
Certificates of Participation:					
Medical Center Project (Series 1994)	4.60 to 7.00	02-01-94	08-01-28	\$ 283,245	\$ 206,700
Medical Center Project (Series 1995)	4.80 to 7.00	06-01-95	08-01-22	363,265	143,610
Medical Center Project (Series 1996)	5.00 to 5.25	01-01-96	08-01-28	65,070	65,070
Medical Center Project (Series 1997)	4.30 to 5.50	09-01-97	08-01-08	121,095	110,115
Medical Center Project (Series 1998)	4.1895	10-22-98	08-01-26	176,510	176,510
					<u>702,005</u>
Less:					
Deferred Amount on Refunding					(47,366)
Discounts					<u>(15,230)</u>
Net Certificates of Participation					<u>639,409</u>
<b>Crestline Sanitation District</b>					
Notes Payable:					
Huston Creek Treatment Plant Effluent Storage Reservoir:	-	11-01-95	10-01-17	2,160	<u>1,533</u>
<b>County Service Areas</b>					
General Obligation Bonds:					
Spring Valley Lake Sewer Facilities:					
Series A	6.50 to 6.75	02-15-72	02-15-02	1,300	115
Series B	6.10 to 6.15	04-01-74	04-01-04	1,000	265
Series D	7.00 to 9.00	06-01-90	06-01-00	280	10
Helendale Sewer Facilities:					
Series A	5.00	06-01-78	06-01-98	1,550	5
Helendale Water Facilities:					
Series B	7.00	09-01-82	06-01-97	1,450	5
Pinion Hills Water Distribution:					
Series A	5.00	03-01-78	03-01-18	1,708	1,115
Series B	5.00	03-01-78	03-01-18	275	165
Series C	9.00 to 11.0	11-01-84	03-01-05	1,518	600
Landers Water Distribution System	5.00	06-01-79	06-01-19	1,540	1,080
Oak Hills Water Distribution Facilities	7.00	09-01-74	09-01-94	750	5
Subtotal					<u>3,365</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 7. LONG-TERM DEBT - Continued

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-01
<b>County Service Areas – Continued</b>					
Notes Payable:					
Morongo Valley Water Facilities (Note)	4.50	05-06-64	05-06-04	50	8
Hacienda Water Facilities	5.00	07-14-67	07-14-07	114	34
Morongo Valley Water Facilities (Loan)		08-17-99	08-17-04	40	72
Subtotal					<u>114</u>
Total County Service Areas, General Obligation Bonds and Notes Payable					<u>3,479</u>
<b>Waste Systems</b>					
Revenue Bonds:					
Landfill Closure Financing Project	6.04 to 7.55	06-01-96	02-01-03	25,390	9,120
Landfill Improvement Refinancing	VARIABLE	12-01-99	08-01-16	92,120	<u>92,120</u>
					101,240
Less:					
Deferred Amount on Refunding					<u>(2,256)</u>
Net Revenue Bonds					<u>98,984</u>
Total Enterprise Funds					<u>\$ 743,405</u>

Not included above, but carried in the Debt Service Fund, are \$20,000 in matured bearer bonds payable for the Chino Civic Center Authority, a JPA that financed the Chino Library facility.

General Obligation Bonds are issued to provide funds for the acquisition and construction of major capital facilities. These bonds are backed by the full faith and credit of the County, and revenue for the retirement of such bonds is provided by ad valorem taxes on property within the jurisdiction of the governmental unit issuing the bonds.

Certificates of Participation (COP) are secured by annual lease payments payable by the County for use of the facilities constructed or acquired from the COP proceeds. The County has created nonprofit organizations and joint powers authorities to issue the Certificates. The County leases various projects from the authorities. The lease payments are used by the authorities to pay interest on, and principal of, the COPs.

The Certificates of Participation contain certain bond covenants which are deemed by the County to be duties imposed by law. The County must include the applicable lease-purchase payments due each year in its annual budget and make the necessary appropriations. The County is also covenanted to maintain certain levels of liability, property damage, casualty, rental interruption and earthquake insurance in connection with each lease-purchase agreement. The County is in compliance with all significant financial restrictions and requirements as set forth in its various debt covenants.

In prior years, the County has defeased certain Certificates of Participation by placing the proceeds of new Certificates in an irrevocable trust to provide for all future debt service payments on the old Certificates. Accordingly, the trust account assets and the liability for the defeased Certificates are not included in the County's General Purpose Financial Statements. At June 30, 2001, approximately \$483,500,000 of outstanding debt is considered defeased.

The Joint Powers Authorities have issued Revenue Bonds, with a June 30, 2001 outstanding balance of \$464,990,000 for the purpose of enabling the County to acquire certain qualified obligations (the "Obligations") to finance outstanding pension indebtedness, to provide reimbursement for the cost of land, buildings, equipment and other public capital improvements within the County. The Obligations may be in



## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 7. LONG-TERM DEBT - Continued

the form of assessment district bonds, community facilities district (or Mello-Roos) bonds, general obligation bonds, revenue bonds, notes, or lease-purchase agreements.

In prior years, the County has defeased certain Revenue Bonds by liquidating investments held and placing the proceeds in an irrevocable trust to provide for all future debt service payments on the Bonds. Accordingly, the trust account assets and the liability of \$5,900,000 for the defeased Bonds are not included in the County's General Purpose Financial Statements. This amount, together with the \$483,500,000 of Certificates of Participation mentioned above, totals \$489,400,000 of outstanding debt that is considered defeased.

The following is a schedule of debt service requirements to maturity as of June 30, 2001 for bonds and notes payable in the General Long-Term Debt Account Group (in thousands):

Years Ending June 30,	Certificates of Participation	Revenue Bonds	Other Long- Term Debt	Total
2002	\$ 24,834	\$ 25,637	\$ 1,597	\$ 52,068
2003	21,714	27,016	1,599	50,329
2004	21,780	28,460	1,594	51,834
2005	21,822	29,980	1,598	53,400
2006	21,857	31,576	1,596	55,029
2007-2011	109,297	184,761	7,982	302,040
2012-2016	107,653	238,487	7,984	354,124
2017-2021	45,101	307,050	7,980	360,131
2022-2026	11,975	67,910	7,988	87,873
2027-2031	-	-	6,385	6,385
Subtotal	386,033	940,877	46,303	1,373,213
Less: Interest	131,463	574,871	26,533	732,867
Total Principal	\$ 254,570	\$ 366,006	\$ 19,770	\$ 640,346

The following is a schedule of debt service requirements to maturity as of June 30, 2001 for bonds and notes payable in the Enterprise Funds (in thousands):

Years Ending June 30,	General Obligation Bonds	Notes Payable	Certificates of Participation	Revenue Bonds	Total
2002	\$ 625	\$ 190	\$ 55,423	\$ 8,556	\$ 64,794
2003	497	117	55,428	8,564	64,606
2004	491	117	55,428	8,495	64,531
2005	401	115	55,427	8,559	64,502
2006	210	115	55,426	8,619	64,370
2007-2011	1,040	547	247,298	44,092	292,977
2012-2016	1,022	540	200,330	46,079	247,971
2017-2021	507	216	200,837	4,783	206,343
2022-2026	-	-	201,195	-	201,195
2027-2031	-	-	121,445	-	121,445
Subtotal	4,793	1,957	1,248,237	137,747	1,392,734
Less: Interest	1,428	310	546,232	36,507	584,477
Total Principal	3,365	1,647	702,005	101,240	808,257
Less:					
Deferred Amount on Refunding	-	-	47,366	2,256	49,622
Discount	-	-	15,230	-	15,230
Total Bonds and Notes Payable	\$ 3,365	\$ 1,647	\$ 639,409	\$ 98,984	\$ 743,405

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 7. LONG-TERM DEBT - Continued

The County issues Single Family Mortgage Revenue Bonds to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single family residences. Additionally, the County issues Multi-Family Mortgage Revenue Bonds to finance the construction of multi-family apartment projects in the County. These programs assist persons and families of low and moderate income within the County to afford the costs of decent, safe and sanitary housing. The bonds will be payable solely from and secured by a pledge of payment received on the acquired mortgage loans, certain insurance with respect thereto, and other monies pledged under the bond resolution. The bonds do not represent a liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

The County acts as an agent for the property owners benefited by the projects financed from special assessment bond proceeds, in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings, if appropriate. Special assessment bonds (\$3,590,000 at June 30, 2001) do not represent a liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

### 8. LEASES

#### CAPITAL LEASES

The following is a schedule of future minimum lease payments, payable from the General Fund and certain Special Revenue Funds, Enterprise Funds and Internal Service Funds under capital leases as of June 30, 2001 (in thousands):

Years Ending June 30,	General Long- Term Debt Account Group	Enterprise Funds	Internal Service Funds
2002	\$ 3,021	\$ 539	\$ 830
2003	2,209	415	703
2004	871	300	478
2005	278	-	46
After 2005	673	-	13
Total Minimum Payments	7,052	1,254	2,070
Less: Amount Representing Interest	(683)	(110)	(143)
Present Value of Minimum Lease Payments	<u>\$ 6,369</u>	<u>\$ 1,144</u>	<u>\$ 1,927</u>

The following is a schedule of property under capital leases by major classes at June 30, 2001 (in thousands):

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds
Equipment	10,286	4,270	3,730
Less: Accumulated Amortization	-	(2,543)	(1,749)
Total	<u>\$ 10,286</u>	<u>\$ 1,727</u>	<u>\$ 1,981</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 8. LEASES - Continued

### OPERATING LEASES

The following is a schedule by years of future minimum rental payments, principally for the General Fund, required under operating leases entered into by the County that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2001 (in thousands):

<u>Years Ending June 30,</u>	
2002	\$ 22,660
2003	19,892
2004	18,416
2005	14,823
2006	10,157
After 2006	37,533
Total Minimum Payments	<u>\$ 123,481</u>

The County incurred rental expenditures of \$23,532,000, principally in the General Fund, for the year ended June 30, 2001.

## 9. RETAINED DEFICITS OF INDIVIDUAL FUNDS

### ENTERPRISE FUNDS

The Medical Center retained deficit of \$63,638,000 is expected to be eliminated in future years through future rate increases and/or possible contributions from the General Fund.

The Waste Systems Division retained deficit of \$58,014,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

The Risk Management Division incurred a retained deficit of \$9,478,000 as a result of an adjustment that was made to align the County's claim liability with the actual claims paid. The deficit is expected to be eliminated over the next five years through rate increases.

## 10. RESERVED AND DESIGNATED FUND BALANCES

Fund balances which are not available for appropriation at June 30, 2001 are reserved or designated for the following purposes (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Investment and Expendable Trust</u>
Reserved:					
Encumbrances	\$ 13,062	\$ 20,013	\$ -	\$ -	-
Prepaid Items	308	-	-	-	-
Investment Pool Participants	-	-	-	-	1,288,867
Advances to Other Funds	775	303	-	-	-
Debt Service	-	-	28,127	-	-
Inventories	1,093	732	-	-	-
Endowments	-	112	-	-	421
Revolving Fund Cash	695	-	-	-	-
Loans Receivable	1,405	-	-	-	-
Deposits with Others	-	-	-	-	-
Reserved Fund Balance	<u>\$ 17,338</u>	<u>\$ 21,160</u>	<u>\$ 28,127</u>	<u>\$ -</u>	<u>\$ 1,289,288</u>

# NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

## 10. RESERVED AND DESIGNATED FUND BALANCES – Continued

	<u>General</u>	<u>Special Revenue</u>
Designated:		
Economic Uncertainty	\$ 13,628	\$ -
Subsequent Years' Expenditures	12,162	-
Medical Center Debt Service	31,992	-
Leaseback Security	7,300	-
Justice Facilities	5,205	-
West Valley Maximum Security	1,493	-
Future Retirement Rates	1,500	-
Designated Fund Balance	<u>\$ 73,280</u>	<u>\$ -</u>

Deposits with others primarily consist of cash held in banks for special activities of Park Districts.

Designations represent funds earmarked for the specific purposes indicated and are tentative plans of the County. Such plans are subject to change and may not result in expenditures for the indicated purpose.

Retained earnings which are not available at June 30, 2001 are reserved for the following purposes (in thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Reserved:		
Site Closure and Maintenance	\$ 48,948	\$ -
Groundwater Detection Monitoring and Remediation	4,030	-
Vehicle/Equipment Replacement	-	9,392
Total	<u>\$ 52,978</u>	<u>\$ 9,392</u>

## 11. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The Annual County Budget is prepared, approved and adopted in accordance with provisions of the County Budget Act. In preparing the budget, the County utilizes a basis of accounting which is different from the basis prescribed by generally accepted accounting principles ("GAAP"). The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual on Budgetary Basis - General Fund, certain Special Revenue Funds, and certain Capital Projects Funds presents comparisons of the legally adopted budget (see Note 1) with actual data on a budgetary basis. The following adjustments are necessary to provide a meaningful comparison of the actual results of operation with the budget (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Fund balance - budgetary basis	\$ 107,881	\$ 157,474	\$ 2,634	\$ 25,771
Outstanding encumbrances for budgeted funds	17,338	20,159	-	4,741
Fund balance of non-budgeted funds	<u>-</u>	<u>1,871</u>	<u>25,493</u>	<u>20,420</u>
Fund balance - GAAP basis	<u>\$ 125,219</u>	<u>\$ 179,504</u>	<u>\$ 28,127</u>	<u>\$ 50,932</u>

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 12. MEDICARE AND MEDI-CAL PROGRAMS

The Medical Center provides services to eligible patients under Medi-Cal and Medicare programs. For the year ended June 30, 2001 and 2000, the Medi-Cal program represented 49% and 48%, and the Medicare program represented approximately 10% and 11%, respectively, of the Medical Center's net patient service revenues. Medi-Cal inpatient services are reimbursed at contractually agreed-upon per diem rates and outpatient services are reimbursed under a schedule of maximum allowances. Medicare inpatient services are reimbursed based upon pre-established rates for diagnostic-related groups. Outpatient services and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology. Final reimbursement is determined as a result of audits by the intermediary of annual cost reports submitted by the Medical Center. Reports on the results of such audits have been received through June 30, 2000 for Medicare and Medi-Cal. Adjustments as a result of such audits are recorded in the year the amount can be determined.

### 13. SEGMENT INFORMATION

The County has seven Enterprise Fund segments that provide medical, sanitation, water, ambulance, solid waste management services and various other miscellaneous services. Segment information, as of and for the year ended June 30, 2001, is as follows (in thousands):

	Medical Center	Crestline Sanitation District	County Service Areas	Fire Protection Districts- Ambulance
Operating revenues	\$ 341,344	\$ 1,657	\$ 10,746	\$ 1,662
Tax revenue	-	846	3,200	-
Grant revenue	-	191	66	-
Depreciation and amortization expense	23,848	690	1,910	97
Operating income (loss)	(26,300)	(634)	(1,854)	1,026
Operating transfers to other funds	(4,958)	(133)	(652)	(920)
Operating transfers from other funds	24,316	-	(74)	-
Net income (loss)	(2,933)	614	2,088	153
Property:				
Additions	1,473	1,573	11,863	60
Deletions	35	1,268	11,886	-
Net working capital	12,610	5,917	16,403	928
Total assets	656,829	15,785	62,284	1,137
Long-term liabilities:				
Advances from other funds	-	-	-	-
Bonds and notes payable	639,409	1,533	3,479	-
Capital lease obligations	1,144	-	-	-
Employee compensated absences	5,820	139	-	-
Estimated liability for closure/post closure care costs	-	-	-	-
Total fund equity	(23,071)	14,074	58,473	1,137

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 13. SEGMENT INFORMATION – Continued

	Waste Systems Division	Ultrascreen Theater	Other Enterprise	Totals
Operating revenues	\$ 29,759	\$ -	\$ (40)	\$ 385,128
Tax revenue	6,942	-	-	10,988
Grant revenue	168	-	-	425
Depreciation and amortization expense	9,728	88	-	36,361
Operating income (loss)	(350)	(560)	(252)	(28,924)
Operating transfers to other funds	(5,023)	-	-	(11,686)
Operating transfers from other funds	32	5,700	-	29,974
Net income (loss)	2,607	5,190	31	7,750
Property:				
Additions	43,902	-	-	58,871
Deletions	29,395	-	-	42,584
Net working capital	8,604	198	190	44,850
Total assets	238,541	2,272	222	977,070
Long-term liabilities:				
Advances from other funds	-	500	-	500
Bonds and notes payable	98,984	-	-	743,405
Capital lease obligations	-	-	-	1,144
Employee compensated absences	141	-	2	6,102
Estimated liability for closure/post closure care costs	177,066	-	-	177,066
Total fund equity (deficit)	(54,427)	1,769	188	(1,857)

### 14. CLOSURE AND POSTCLOSURE CARE COSTS

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure and postclosure maintenance of landfills. The funding must be completed prior to the final date of closure. These regulations apply only to those landfills operating prior to 1989. The closure and postclosure care costs of other landfills not subject to these State regulations is funded separately in the Site Closure and Maintenance Fund.

Closure and postclosure care costs include, but are not limited to, such items as final cover, groundwater monitoring, well installations and landfill gas monitoring systems.

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 14. CLOSURE AND POSTCLOSURE CARE COSTS – *Continued*

The twenty (20) landfills listed below (with their capacity used and estimated remaining lives) are those currently subject to the State regulations:

Landfill	Capacity Used	Years Remaining	Landfill	Capacity Used	Years Remaining
Apple Valley	33%	Inactive	Milliken	92%	Inactive
Baker	6%	Inactive	Morongo Valley	81%	Inactive
Barstow	71%	29	Needles	100%	Inactive
Big Bear	100%	Inactive	Newberry Springs	100%	Inactive
Colton	92%	3	Phelan	60%	Inactive
Hesperia	55%	Inactive	San Timoteo	44%	24
Landers	61%	26+	Trona-Argus	18%	Inactive
Lenwood-Hinkley	6%	Inactive	Twentynine Palms	14%	Inactive
Lucerne Valley	100%	Inactive	Victorville	93%	26+
Mid-Valley	73%	24	Yermo	70%	Inactive

The landfill closure and postclosure care cost estimate of \$110,568,000 and \$144,668,000, respectively, are based upon the most recently submitted Closure/Postclosure Maintenance Plan documents filed with the State and Federal permitting agencies. If, at some future date, these closure cost estimates are adjusted (due to changes in inflation, technology, regulations, etc.), the County is required to make corresponding changes in the amount of funds deposited for closure.

Each year a portion of each landfill's estimated closure and postclosure cost is recognized as an expense and liability based upon the amount of capacity used during the year. As of June 30, 2001, the cumulative liability recorded by the County based upon individual landfill capacity usage was \$220,712,000. The remaining \$34,525,000 of estimated closure and postclosure costs will be recorded and funded as landfill capacity is used. Closure and postclosure related expenditures of \$43,646,000 have been paid which reduced the landfill closure and postclosure liability to \$177,066,000 at June 30, 2001.

Current State regulations allow public agencies to demonstrate financial assurance for postclosure maintenance costs through a "Pledge of Revenue" mechanism. This mechanism allows agencies to pledge a reliable future revenue source to fund the required postclosure maintenance at each landfill site for thirty years after landfill closure. The County has pledged a portion of its future tipping fees and investment earnings from the Waste Systems Division Enterprise Funds to fund these costs.

### 15. RETIREMENT PLAN

#### PLAN DESCRIPTION

The SBCERA is a cost-sharing multiple-employer defined benefit pension plan (the "Plan") operating under the California County Employees Retirement Act of 1937 ("1937 Act"). It provides retirement, death, and disability benefits to members. Although legally established as a single employer plan, the City of Big Bear Lake, the City of Chino Hills, the California State Association of Counties, the San Bernardino County Law Library, Crest Forest Fire Protection District, Mojave Desert Air Quality Management District (MDAQMD) and the South Coast Air Quality Management District (the "AQMD"), were later included, along with the County of San Bernardino (the "County"), and are collectively referred to as the "Participating Members." The plan is governed by the San Bernardino Board of Retirement under the 1937 Act. Employees become eligible for membership on their first day of regular employment and become fully vested after 5 years. SBCERA issues a stand-alone financial report, which may be obtained by contacting the Board of Retirement, 195 North Arrowhead Avenue, San Bernardino, California 92415-0014.

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 15. RETIREMENT PLAN - Continued

#### FIDUCIARY RESPONSIBILITY

The Retirement Association is controlled by its own board, the Retirement Board, which acts as a fiduciary agent for the accounting and control of member and employee contributions and investment income. The Retirement Association publishes its own Comprehensive Annual Financial Report and receives a separate independent audit. The Retirement Association is also a legally separate entity from the County and not a component unit. For these reasons, the County's Comprehensive Annual Financial Report excludes the Retirement Association pension trust fund as of June 30, 2001.

Additional detailed information and separately issued financial statements of the Retirement Association can be obtained from the San Bernardino County Employee's Retirement Association located at 195 N. Arrowhead Avenue, San Bernardino, CA 92415.

#### FUNDING POLICY

Participating members are required by statute (Sections 31621, 31621.2 and 31639.25 of the California Government Code) to contribute a percentage of covered salary based on certain actuarial assumptions and their age at entry into the Plan. Employee contribution rates vary according to age and classification (general or safety). Members are required to contribute 7.57% - 13.72% of their annual covered salary of which the County pays approximately 7%. All employers combined are required to contribute 1.60% of the current year covered payroll. For 2001, the County's annual pension cost of \$58,572,000 was equal to the County's required and actual contributions. Employee contribution rates are established and may be amended pursuant to Articles 6 and 6.8 of the 1937 Act. Employer rates are determined pursuant to Section 31453 of the 1937 Act.

The following table shows the County's required contributions and the percentage contributed, for the current year and two preceding years (in thousands):

<u>Year Ended June 30,</u>		<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
1999	\$	48,667	100%
2000		42,673	100%
2001		58,572	100%

The County, along with the AQMD, issued Pension Obligation Refunding Bonds (the "Bonds") in November 1995 with an aggregate amount of \$420,527,000. These Bonds were issued to allow the County and the AQMD to refinance each of their unfunded accrued actuarial liabilities with respect to retirement benefits for their respective employees. The Bonds are the obligations of the employers participating in the Plan and the assets of the Plan do not secure the Bonds. The County's portion of the bond issuance was \$386,266,000. The current amount outstanding at June 30, 2001 is \$366,006,000 (see Note 7).

### 16. LEASE/LEASEBACK

In May 1997, the County entered into a head lease agreement whereby seven separate County facilities, valued at a total of approximately \$146 million, were leased to a financing institution. The County simultaneously entered into a sublease agreement to lease the buildings back, and received a prepayment of \$96.2 million from the financing institution, as the investor parent. The County then deposited \$87.6 million with the defeasance bank. After transaction expenses of \$1 million, the net benefit to the County was \$7.6 million. The deposit amount provides payments equal to the County's obligation under the sublease and purchase option. As a result, obligations under this lease/leaseback arrangement are considered to be economically, although not legally defeased. Therefore, the trust assets and the related debt have been excluded from the County's financial statements.



## **NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

### **16. LEASE/LEASEBACK – Continued**

The term of the full lease with the financing institution ends in 2034. However, the term of the agreement with the defeasance bank ends in 2014, at which time the County may either exercise the early purchase option or renegotiate the agreement to the end of the full lease term. The decision will then be based on the prevailing interest rates at the time.

### **17. COMMITMENTS AND CONTINGENCIES**

The County has been named as a defendant in numerous lawsuits and claims arising in the normal course of operations. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying General Purpose Financial Statements. In the opinion of County management and County Counsel, the ultimate outcome of the remaining claims cannot be determined at this time.

The County recognizes as revenue, grant moneys received as reimbursement for costs incurred in certain Federal and State programs it administers. Although the County's grant programs are being audited through June 30, 2001 in accordance with the provisions of the Single Audit Act of 1996, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County has entered into several contractual agreements for the construction and/or improvement of several capital projects. These commitments include \$4,361,000 for various projects of the Capital Improvements Fund.

### **18. SUBSEQUENT EVENTS**

In July 2001, the County issued Tax and Revenue Anticipation Notes ("TRANS"), Series A and Series B, totaling \$125,000,000 and \$50,000,000, respectively, due July 2, 2002, at interest rates of 3.50% and 3.75%, respectively. This issue followed the prior year issued TRANS of \$225,000,000 which was repaid September 28, 2001. The proceeds of the TRANS are intended to provide financing for 2001-02 General Fund expenditures, including current expenditures, capital expenditures and the discharge of other obligations or indebtedness of the County. The TRANS are secured by a pledge of various monthly amounts of property taxes on the secured roll.

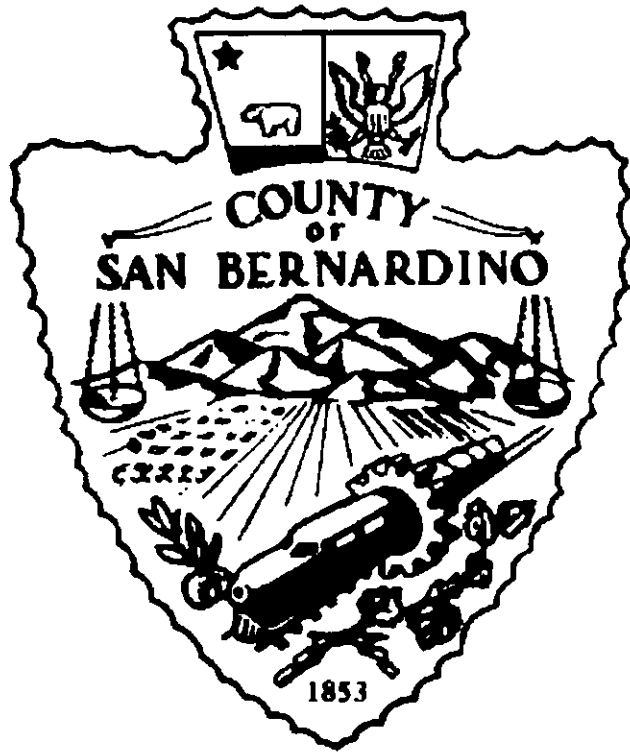
On September 17, 2001, the Board of Supervisors authorized and approved the issuance and sale of Certificates of Participation in the amount of \$110,000,000 for the refinancing of the 1992 West Valley Detention Center Refinancing Certificates of Participation.

On October 1, 2001, Certificates totaling \$94,920,000 were issued in three series: 2001 Series A, 2001 Series B, and 2002 Series A. The Series are due November 1 beginning 2005, 2002, and 2003 respectively. Interest on the 2001 Series A Certificates and the 2001 Series B Certificates is payable on May 1 and November 1 of each year, beginning on May 1, 2002. Interest on the 2002 Series A Certificates is payable on May 1 and November 1 of each year beginning on November 1, 2002. The rates of interest will vary between 3.5% and 5.0%.

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

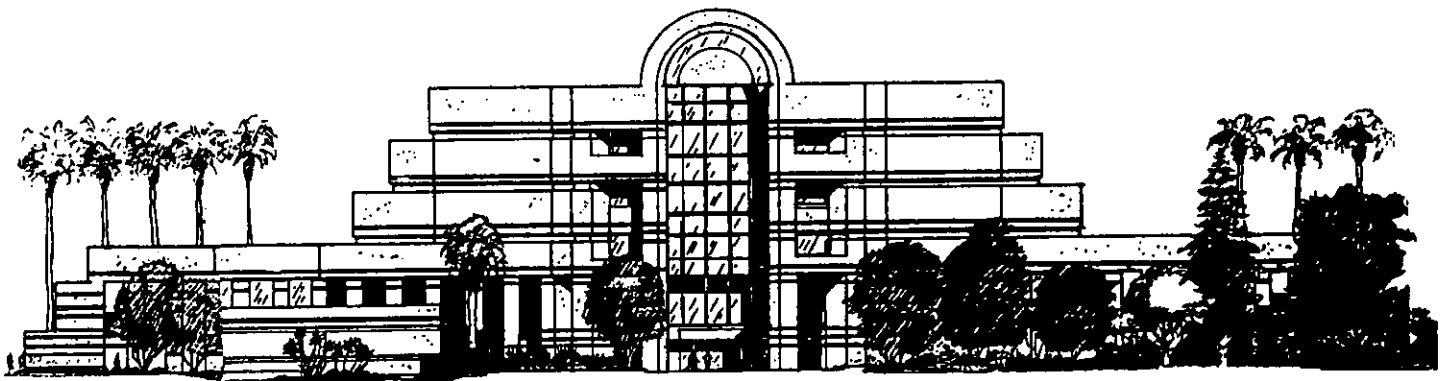
### 18. *SUBSEQUENT EVENTS - Continued*

The 2001 Series A Certificates will provide funds to advance refund, on a cross-over basis, \$7,758,000 of the outstanding prior Certificates. The 2001 Series B certificates will provide funds to reimburse Bear, Stearns, & Co. Inc. for funds advanced for the purchase of \$39,825,000 of the outstanding prior Certificates. The 2002 Series A Certificates will be offered on a forward delivery basis and when and, if executed and delivered, will provide funds to refund on a cross-over basis \$44,545,000 of the outstanding prior Certificates. The proceeds of the Certificates will also be used to purchase a Reserve Fund Surety Bond Policy for deposit to the Reserve Fund for the Certificates in an amount equal to the Reserve Requirement and to pay costs of issuance incurred in connection with the execution and delivery of the Certificates.



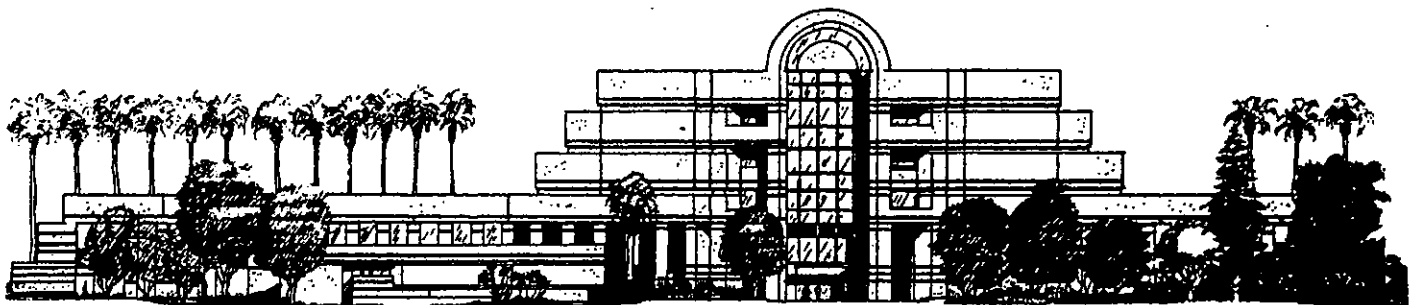
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# **COMBINING FUND AND INDIVIDUAL ACCOUNT GROUP FINANCIAL STATEMENTS AND SCHEDULES**



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# **SPECIAL REVENUE FUNDS**



## **SPECIAL REVENUE FUNDS DESCRIPTIONS**

### ***TRANSPORTATION***

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

### ***COUNTY FREE LIBRARY***

The County Free Library Fund provides public library services through a network of 27 branches to all of the unincorporated areas and 17 of the cities within the County. Four bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The Library also operates the County Archives, the Medical Library at the County Medical Center and a documents collection service at the Library Administration building in San Bernardino. The fund is financed principally from property taxes.

### ***ECONOMIC AND COMMUNITY DEVELOPMENT***

The Economic and Community Development Fund accounts for Federal Community Development Block Grants, which are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate income individuals.

### ***AGING AND ADULT SERVICES***

The Aging and Adult Services Fund accounts for services to the County's elderly through senior citizen programs financed primarily by state aid.

### ***JOBS AND EMPLOYMENT SERVICES***

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

### ***MICROGRAPHICS FEES***

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

### ***COUNTY SERVICE AREAS***

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

## **SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued**

### **COURTHOUSE TEMPORARY CONSTRUCTION**

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

### **CRIMINAL JUSTICE TEMPORARY CONSTRUCTION**

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

### **FLOOD CONTROL DISTRICT**

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

### **FIRE PROTECTION DISTRICTS**

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

### **PARK AND RECREATION DISTRICTS**

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

### **TOBACCO TAX PROGRAM**

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

### **JOINT POWERS AUTHORITIES**

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

### **SPECIAL AVIATION**

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

## **SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued**

### ***COMMUNITY SERVICES DEPARTMENT***

The Community Services Department Fund accounts for activities designed to provide nutrition, transportation, energy, and emergency food and shelter programs to the elderly and low-income residents of the County. Services are funded primarily by local, state, and federal grants and contracts.

### ***PRESCHOOL SERVICES DEPARTMENT***

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

### ***SHERIFF'S SPECIAL PROJECTS***

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

### ***SPECIAL TRANSPORTATION***

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

### ***REDEVELOPMENT AGENCY***

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaire project and low and moderate-income housing.

### ***OTHER SPECIAL REVENUE***

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.



COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

PAGE 1 OF 3

ASSETS	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
CASH AND CASH EQUIVALENTS	\$ 161,628	\$ 17,591	\$ 277	\$ 12,256
ACCOUNTS RECEIVABLE - NET	1,016	-	110	-
TAXES RECEIVABLE	144	-	144	-
INTEREST RECEIVABLE	18	-	-	-
SPECIAL ASSESSMENTS RECEIVABLE	1	-	-	-
OTHER RECEIVABLES	200	-	167	-
DUE FROM OTHER FUNDS	18,304	666	359	171
DUE FROM OTHER GOVERNMENTS	20,542	7,377	-	-
INVENTORIES	732	236	-	-
ADVANCES TO OTHER FUNDS	303	300	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	964	-	-	-
OTHER ASSETS	20	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 203,872</b>	<b>\$ 26,170</b>	<b>\$ 1,057</b>	<b>\$ 12,427</b>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 6,595	\$ 1,239	\$ 239	\$ -
SALARIES AND BENEFITS PAYABLE	3,878	588	273	132
DUE TO OTHER FUNDS	4,613	225	108	378
DUE TO OTHER GOVERNMENTS	1,816	-	-	-
INTEREST PAYABLE	53	-	-	-
OTHER ACCRUED LIABILITIES	355	-	-	-
DEFERRED REVENUE	6,239	-	144	-
ADVANCES FROM OTHER FUNDS	819	300	-	-
<b>TOTAL LIABILITIES</b>	<b>24,368</b>	<b>2,352</b>	<b>764</b>	<b>510</b>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	20,013	6,773	11	1,349
RESERVED FOR ADVANCES RECEIVABLE	303	300	-	-
RESERVED FOR INVENTORIES	732	236	-	-
OTHER RESERVES	112	3	5	1
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	13,260	2,918	-	-
UNDESIGNATED	145,084	13,588	277	10,567
<b>TOTAL FUND BALANCE</b>	<b>179,504</b>	<b>23,818</b>	<b>293</b>	<b>11,917</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 203,872</b>	<b>\$ 26,170</b>	<b>\$ 1,057</b>	<b>\$ 12,427</b>

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ 118	\$ 482	\$ 371	\$ 14,715
-	-	-	378
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
138	62	10,342	2,853
1,037	972	-	566
-	-	-	-
-	-	-	3
-	-	-	-
-	-	-	-
<u>\$ 1,293</u>	<u>\$ 1,516</u>	<u>\$ 10,713</u>	<u>\$ 18,515</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
SPECIAL ASSESSMENTS RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
TOTAL ASSETS

\$ 632	\$ 795	\$ 10	\$ 641
118	194	-	1,656
164	655	-	450
-	-	-	44
-	-	-	-
-	-	-	-
-	-	-	-
250	-	-	-
<u>1,164</u>	<u>1,644</u>	<u>10</u>	<u>2,791</u>

#### LIABILITIES AND FUND BALANCE

LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS

#### TOTAL LIABILITIES

FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES
UNDESIGNATED

#### TOTAL FUND BALANCE

#### TOTAL LIABILITIES AND FUND BALANCE

-	1,300	325	561
-	-	-	3
-	-	-	-
2	3	-	32
-	-	10,342	-
127	(1,431)	36	15,128
<u>129</u>	<u>(128)</u>	<u>10,703</u>	<u>15,724</u>
<u>\$ 1,293</u>	<u>\$ 1,516</u>	<u>\$ 10,713</u>	<u>\$ 18,515</u>

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS (CONTINUED)  
JUNE 30, 2001 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ 55	\$ 1,453	\$ 51,608	\$ 5,223
ACCOUNTS RECEIVABLE - NET	131	162	33	-
TAXES RECEIVABLE	-	-	-	-
INTEREST RECEIVABLE	-	-	18	-
SPECIAL ASSESSMENTS RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	19	578	674	1,299
DUE FROM OTHER GOVERNMENTS	-	-	6,659	16
INVENTORIES	-	-	-	-
ADVANCES TO OTHER FUNDS	-	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	964	-
OTHER ASSETS	-	-	-	-
TOTAL ASSETS	<u>\$ 205</u>	<u>\$ 2,193</u>	<u>\$ 59,956</u>	<u>\$ 6,538</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 353	\$ 115
SALARIES AND BENEFITS PAYABLE	-	-	354	20
DUE TO OTHER FUNDS	-	-	118	633
DUE TO OTHER GOVERNMENTS	-	-	1,575	-
INTEREST PAYABLE	-	-	53	-
OTHER ACCRUED LIABILITIES	-	-	-	-
DEFERRED REVENUE	-	-	5,332	-
ADVANCES FROM OTHER FUNDS	-	-	19	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>7,804</u>	<u>768</u>
<b>FUND BALANCE:</b>				
<b>RESERVED:</b>				
RESERVED FOR ENCUMBRANCES	-	-	5,647	1,363
RESERVED FOR ADVANCES RECEIVABLE	-	-	-	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	2
<b>UNRESERVED:</b>				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-	-
UNDESIGNATED	205	2,193	46,505	4,405
TOTAL FUND BALANCE	<u>205</u>	<u>2,193</u>	<u>52,152</u>	<u>5,770</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 205</u>	<u>\$ 2,193</u>	<u>\$ 59,956</u>	<u>\$ 6,538</u>

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION
\$ 295	\$ 1,281	\$ 470	\$ 12,484
-	-	125	-
-	-	-	-
-	-	-	-
-	-	1	-
-	-	-	-
60	25	6	178
66	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 421</u>	<u>\$ 1,306</u>	<u>\$ 602</u>	<u>\$ 12,662</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
SPECIAL ASSESSMENTS RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
TOTAL ASSETS

\$ 2	\$ -	\$ 82	\$ -
39	-	28	-
1	-	-	47
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>42</u>	<u>-</u>	<u>110</u>	<u>47</u>
-	-	-	457
-	-	-	-
-	-	-	-
45	-	-	-
-	-	-	-
<u>334</u>	<u>1,306</u>	<u>492</u>	<u>12,158</u>
<u>379</u>	<u>1,306</u>	<u>492</u>	<u>12,615</u>
<u>\$ 421</u>	<u>\$ 1,306</u>	<u>\$ 602</u>	<u>\$ 12,662</u>

#### LIABILITIES AND FUND BALANCE

LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
TOTAL LIABILITIES
FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES
UNDESIGNATED
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS (CONTINUED)  
JUNE 30, 2001 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 866	\$ 1,151	\$ 5,343
ACCOUNTS RECEIVABLE - NET	-	-	-
TAXES RECEIVABLE	-	-	-
INTEREST RECEIVABLE	-	-	-
SPECIAL ASSESSMENTS RECEIVABLE	-	-	-
OTHER RECEIVABLES	-	-	-
DUE FROM OTHER FUNDS	-	30	178
DUE FROM OTHER GOVERNMENTS	1,377	1,427	-
INVENTORIES	496	-	-
ADVANCES TO OTHER FUNDS	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-
OTHER ASSETS	20	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,759</b>	<b>\$ 2,608</b>	<b>\$ 5,521</b>
<b>LIABILITIES AND FUND BALANCE</b>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 437	\$ 1,875	\$ -
SALARIES AND BENEFITS PAYABLE	180	-	62
DUE TO OTHER FUNDS	-	110	360
DUE TO OTHER GOVERNMENTS	-	197	-
INTEREST PAYABLE	-	-	-
OTHER ACCRUED LIABILITIES	-	-	-
DEFERRED REVENUE	763	-	-
ADVANCES FROM OTHER FUNDS	-	-	250
<b>TOTAL LIABILITIES</b>	<b>1,380</b>	<b>2,182</b>	<b>672</b>
FUND BALANCE:			
RESERVED:			
RESERVED FOR ENCUMBRANCES	-	-	185
RESERVED FOR ADVANCES RECEIVABLE	-	-	-
RESERVED FOR INVENTORIES	496	-	-
OTHER RESERVES	-	10	9
UNRESERVED:			
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-
UNDESIGNATED	883	416	4,655
<b>TOTAL FUND BALANCE</b>	<b>1,379</b>	<b>426</b>	<b>4,849</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,759</b>	<b>\$ 2,608</b>	<b>\$ 5,521</b>

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE
\$ 20,341	\$ 5,607	\$ 9,641
-	-	77
-	-	-
-	-	-
-	-	-
282	184	33
21	112	200
-	-	912
-	-	-
-	-	-
-	-	-
-	-	-
<u>20,644</u>	<u>5,903</u>	<u>10,863</u>
\$ 174	\$ -	\$ 1
-	8	226
61	14	1,289
-	-	-
-	-	-
-	-	355
-	-	-
-	-	-
<u>235</u>	<u>22</u>	<u>1,871</u>
1,795	-	247
-	-	-
-	-	-
-	-	-
-	-	-
18,614	5,881	8,745
<u>20,409</u>	<u>5,881</u>	<u>8,992</u>
<u>\$ 20,644</u>	<u>\$ 5,903</u>	<u>\$ 10,863</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
SPECIAL ASSESSMENTS RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
TOTAL ASSETS

LIABILITIES AND FUND BALANCE
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
TOTAL LIABILITIES

FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES
UNDESIGNATED
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 65,365	\$ -	\$ 6,935	\$ 22
LICENSES, PERMITS AND FRANCHISES	204	153	-	-
FINES, FORFEITURES AND PENALTIES	8,751	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	11,690	1,062	-	685
AID FROM OTHER GOVERNMENTAL AGENCIES	182,747	45,068	2,096	27,364
CHARGES FOR CURRENT SERVICES	22,588	408	763	26
OTHER REVENUES	40,671	194	888	11,792
TOTAL REVENUES	332,016	46,885	10,682	39,889
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	3,558	-	-	-
PUBLIC PROTECTION	106,518	-	-	-
PUBLIC WAYS AND FACILITIES	41,068	35,006	-	-
HEALTH AND SANITATION	4,473	-	-	-
PUBLIC ASSISTANCE	59,495	-	-	29,175
EDUCATION	39,450	-	10,901	-
RECREATION AND CULTURAL SERVICES	3,855	-	-	-
DEBT SERVICE:				
PRINCIPAL	1,488	197	-	-
INTEREST AND FISCAL CHARGES	576	69	-	-
CAPITAL OUTLAY	8,823	2,428	224	-
TOTAL EXPENDITURES	269,304	37,700	11,125	29,175
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	62,712	9,185	(443)	10,714
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(25,504)	(573)	(106)	(1,292)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	6,390	-	382	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	1,542	1,542	-	-
SALE OF FIXED ASSETS	3,686	200	-	-
OTHER	(66)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(13,952)	1,169	276	(1,292)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	48,760	10,354	(167)	9,422
FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)	130,593	13,464	460	2,495
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	151	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 179,504	\$ 23,818	\$ 293	\$ 11,917

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ -	\$ -	\$ -	\$ 16,479
-	-	-	-
-	-	-	21
26	17	-	1,111
6,659	15,043	-	746
-	-	2,235	7,211
-	5	-	4,050
<u>6,685</u>	<u>15,065</u>	<u>2,235</u>	<u>29,618</u>
-	-	1,008	63
-	-	-	24,642
-	-	-	1,318
6,556	15,441	-	-
-	-	-	-
-	-	-	750
-	-	-	448
-	-	-	112
-	50	105	1,265
<u>6,556</u>	<u>15,491</u>	<u>1,113</u>	<u>28,598</u>
<u>129</u>	<u>(426)</u>	<u>1,122</u>	<u>1,020</u>
(42)	(161)	-	(3,659)
-	-	-	2,727
-	-	-	-
-	-	-	8
(65)	-	-	(1)
<u>(107)</u>	<u>(161)</u>	<u>-</u>	<u>(925)</u>
22	(587)	1,122	95
107	459	9,581	15,501
-	-	-	-
-	-	-	128
<u>\$ 129</u>	<u>\$ (128)</u>	<u>\$ 10,703</u>	<u>\$ 15,724</u>

## REVENUES:

TAXES  
 LICENSES, PERMITS AND FRANCHISES  
 FINES, FORFEITURES AND PENALTIES  
 REVENUES FROM USE OF MONEY AND PROPERTY  
 AID FROM OTHER GOVERNMENTAL AGENCIES  
 CHARGES FOR CURRENT SERVICES  
 OTHER REVENUES

## TOTAL REVENUES

## EXPENDITURES:

## CURRENT:

GENERAL GOVERNMENT  
 PUBLIC PROTECTION  
 PUBLIC WAYS AND FACILITIES  
 HEALTH AND SANITATION  
 PUBLIC ASSISTANCE  
 EDUCATION  
 RECREATION AND CULTURAL SERVICES

## DEBT SERVICE:

PRINCIPAL  
 INTEREST AND FISCAL CHARGES  
 CAPITAL OUTLAY

## TOTAL EXPENDITURES

## EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

## OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)  
 OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)  
 INCEPTION OF CAPITAL LEASE OBLIGATIONS  
 SALE OF FIXED ASSETS  
 OTHER

## TOTAL OTHER FINANCING SOURCES (USES)

## EXCESS (DEFICIENCY) OF REVENUES

AND OTHER FINANCING SOURCES OVER (UNDER)  
 EXPENDITURES AND OTHER FINANCING USES

## FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)  
 RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)

## FUND BALANCE, JUNE 30, 2001



COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 18,767	\$ 16,698
LICENSES, PERMITS AND FRANCHISES	-	-	51	-
FINES, FORFEITURES AND PENALTIES	1,933	3,213	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	59	3	3,417	91
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	38,761	556
CHARGES FOR CURRENT SERVICES	-	-	2,118	2,699
OTHER REVENUES	10	2	1,066	135
TOTAL REVENUES	2,002	3,218	64,180	20,179
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	49,329	18,167
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	809	-
INTEREST AND FISCAL CHARGES	-	-	391	-
CAPITAL OUTLAY	-	-	15	88
TOTAL EXPENDITURES	-	-	50,544	18,255
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,002	3,218	13,636	1,924
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(2,078)	(2,027)	(195)	(637)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	-	18	1,100
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF FIXED ASSETS	-	-	2,597	1
OTHER	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,078)	(2,027)	2,420	464
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(76)	1,191	16,056	2,388
FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)	281	1,002	36,096	3,361
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	-	-	21
FUND BALANCE, JUNE 30, 2001	\$ 205	\$ 2,193	\$ 52,152	\$ 5,770

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 1,040	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
-	-	-	-	LICENSES, PERMITS AND FRANCHISES
40	73	109	1,018	FINES, FORFEITURES AND PENALTIES
35	3,922	-	209	REVENUES FROM USE OF MONEY AND PROPERTY
634	-	1,100	-	AID FROM OTHER GOVERNMENTAL AGENCIES
6	20	-	26	CHARGES FOR CURRENT SERVICES
1,755	4,015	1,209	1,253	OTHER REVENUES
				TOTAL REVENUES
-	-	76	-	EXPENDITURES:
-	-	-	-	CURRENT:
-	-	-	66	GENERAL GOVERNMENT
3,392	1,081	-	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
1,632	-	-	-	PUBLIC ASSISTANCE
-	-	-	-	EDUCATION
-	-	-	-	RECREATION AND CULTURAL SERVICES
6	-	-	768	DEBT SERVICE:
1,638	3,392	1,157	834	PRINCIPAL
117	623	52	419	INTEREST AND FISCAL CHARGES
				CAPITAL OUTLAY
				TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
(8)	-	-	-	OTHER FINANCING SOURCES (USES):
-	-	-	90	OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)
-	-	-	-	OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)
-	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	-	-	SALE OF FIXED ASSETS
-	-	-	-	OTHER
(8)	-	-	90	TOTAL OTHER FINANCING SOURCES (USES)
				EXCESS (DEFICIENCY) OF REVENUES
109	623	52	509	AND OTHER FINANCING SOURCES OVER (UNDER)
270	683	438	12,106	EXPENDITURES AND OTHER FINANCING USES
-	-	-	-	FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)
-	-	2	-	RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)
-	-	-	-	RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)
\$ 379	\$ 1,306	\$ 492	\$ 12,615	FUND BALANCE, JUNE 30, 2001

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	15	76
REVENUES FROM USE OF MONEY AND PROPERTY	6	155	229
AID FROM OTHER GOVERNMENTAL AGENCIES	7,720	25,296	5,736
CHARGES FOR CURRENT SERVICES	-	-	2,206
OTHER REVENUES	714	20	4,437
TOTAL REVENUES	8,440	25,486	12,684
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	9,754
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	8,323	-	-
EDUCATION	-	28,549	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	34
INTEREST AND FISCAL CHARGES	-	-	4
CAPITAL OUTLAY	-	170	3,474
TOTAL EXPENDITURES	8,323	28,719	13,266
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	117	(3,233)	(582)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	-	(106)	(17)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF FIXED ASSETS	-	4	875
OTHER	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(102)	858
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	117	(3,335)	276
FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)	1,262	3,761	4,573
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 1,379	\$ 426	\$ 4,849

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE
\$ 5,316	\$ 108	\$ -
-	-	-
-	-	3,493
1,105	267	2,217
154	-	3,382
1,696	-	1,492
194	32	17,080
<u>8,465</u>	<u>407</u>	<u>27,664</u>
-	241	2,170
-	-	4,626
4,396	-	282
-	-	-
-	-	-
-	-	1,473
-	-	-
-	-	-
-	-	230
<u>4,396</u>	<u>241</u>	<u>8,781</u>
<u>4,069</u>	<u>166</u>	<u>18,883</u>
-	(5)	(14,598)
192	1,307	574
-	-	-
-	-	1
-	-	-
<u>192</u>	<u>1,302</u>	<u>(14,023)</u>
4,261	1,468	4,860
16,148	4,413	4,132
-	-	-
-	-	-
<u>\$ 20,409</u>	<u>\$ 5,881</u>	<u>\$ 8,992</u>

## REVENUES:

TAXES  
 LICENSES, PERMITS AND FRANCHISES  
 FINES, FORFEITURES AND PENALTIES  
 REVENUES FROM USE OF MONEY AND PROPERTY  
 AID FROM OTHER GOVERNMENTAL AGENCIES  
 CHARGES FOR CURRENT SERVICES  
 OTHER REVENUES

## TOTAL REVENUES

## EXPENDITURES:

## CURRENT:

GENERAL GOVERNMENT  
 PUBLIC PROTECTION  
 PUBLIC WAYS AND FACILITIES  
 HEALTH AND SANITATION  
 PUBLIC ASSISTANCE  
 EDUCATION  
 RECREATION AND CULTURAL SERVICES

## DEBT SERVICE:

PRINCIPAL  
 INTEREST AND FISCAL CHARGES  
 CAPITAL OUTLAY

## TOTAL EXPENDITURES

## EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

## OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)  
 OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)  
 INCEPTION OF CAPITAL LEASE OBLIGATIONS  
 SALE OF FIXED ASSETS  
 OTHER

## TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES  
AND OTHER FINANCING SOURCES OVER (UNDER)  
EXPENDITURES AND OTHER FINANCING USES

## FUND BALANCE (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)  
 RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS (NOTE 3)

## FUND BALANCE, JUNE 30, 2001

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 62,417	\$ 65,365	\$ 2,948
LICENSES, PERMITS AND FRANCHISES	182	204	22
FINES, FORFEITURES AND PENALTIES	5,561	8,751	3,190
REVENUES FROM USE OF MONEY AND PROPERTY	7,377	11,575	4,198
AID FROM OTHER GOVERNMENTAL AGENCIES	247,645	175,027	(72,618)
CHARGES FOR CURRENT SERVICES	22,003	21,488	(515)
OTHER REVENUES	41,567	39,957	(1,610)
TOTAL REVENUES	386,752	322,367	(64,385)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	11,092	3,415	7,677
PUBLIC PROTECTION	161,451	95,998	65,453
PUBLIC WAYS AND FACILITIES	79,268	43,435	35,833
HEALTH AND SANITATION	6,830	3,392	3,438
PUBLIC ASSISTANCE	110,331	80,727	29,604
EDUCATION	10,730	10,842	(112)
RECREATION AND CULTURAL SERVICES	10,396	3,844	6,552
DEBT SERVICE:			
PRINCIPAL	1,582	1,488	94
INTEREST AND FISCAL CHARGES	971	576	395
CAPITAL OUTLAY	54,815	10,598	44,217
TOTAL EXPENDITURES	447,466	254,315	193,151
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(60,714)	68,052	128,766
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(34,946)	(25,504)	9,442
OPERATING TRANSFERS FROM OTHER FUNDS	16,271	6,390	(9,881)
SALE OF FIXED ASSETS	1,090	3,686	2,596
TOTAL OTHER FINANCING SOURCES (USES)	(17,585)	(15,428)	2,157
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(78,299)	52,624	130,923
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	104,847	104,847	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	(1,500)	-	1,500
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	1,500	149	(1,351)
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 26,548	\$ 157,620	\$ 131,072

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	140	153	13
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	430	1,062	632
AID FROM OTHER GOVERNMENTAL AGENCIES	46,754	45,068	(1,686)
CHARGES FOR CURRENT SERVICES	964	408	(556)
OTHER REVENUES	68	194	126
TOTAL REVENUES	48,356	46,885	(1,471)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	50,288	36,692	13,596
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	256	197	59
INTEREST AND FISCAL CHARGES	115	69	46
CAPITAL OUTLAY	3,318	2,710	608
TOTAL EXPENDITURES	53,977	39,668	14,309
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,621)	7,217	12,838
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,041)	(573)	1,468
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	36	200	164
OTHER	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,005)	(373)	1,632
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,626)	6,844	14,470
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	10,201	10,201	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	(1,500)	-	1,500
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	1,500	-	(1,500)
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 2,575	\$ 17,045	\$ 14,470

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 6,745	\$ 6,935	\$ 190
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	2,164	2,096	(68)
CHARGES FOR CURRENT SERVICES	670	763	93
OTHER REVENUES	715	888	173
TOTAL REVENUES	10,294	10,682	388
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	10,730	10,842	(112)
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	235	235	-
TOTAL EXPENDITURES	10,965	11,077	(112)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(671)	(395)	276
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(106)	(106)	-
OPERATING TRANSFERS FROM OTHER FUNDS	382	382	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	276	276	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(395)	(119)	276
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	401	401	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 6	\$ 282	\$ 276

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 75	\$ 22	\$ (53)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	382	685	303
AID FROM OTHER GOVERNMENTAL AGENCIES	45,620	27,364	(18,256)
CHARGES FOR CURRENT SERVICES	21	26	5
OTHER REVENUES	2,943	11,792	8,849
TOTAL REVENUES	49,041	39,889	(9,152)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	48,998	29,440	19,558
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	48,998	29,440	19,558
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43	10,449	10,406
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,406)	(1,292)	114
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,406)	(1,292)	114
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,363)	9,157	10,520
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	1,411	1,411	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 48	\$ 10,568	\$ 10,520



COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	21	26	5
AID FROM OTHER GOVERNMENTAL AGENCIES	8,572	6,659	(1,913)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	30	-	(30)
TOTAL REVENUES	8,623	6,685	(1,938)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	8,538	6,470	2,068
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	8,538	6,470	2,068
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85	215	130
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(42)	(42)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(42)	(42)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	43	173	130
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	(44)	(44)	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (1)	\$ 129	\$ 130

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	17	17
AID FROM OTHER GOVERNMENTAL AGENCIES	21,408	15,043	(6,365)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	5	5
TOTAL REVENUES	21,408	15,065	(6,343)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	21,159	16,279	4,880
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	81	50	31
TOTAL EXPENDITURES	21,240	16,329	4,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	168	(1,264)	(1,432)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(168)	(161)	7
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(168)	(161)	7
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(1,425)	(1,425)
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	(3)	(3)	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (3)	\$ (1,428)	\$ (1,425)

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	2,238	2,235	(3)
OTHER REVENUES	-	-	-
TOTAL REVENUES	2,238	2,235	(3)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	1,534	1,017	517
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	658	318	340
TOTAL EXPENDITURES	658	1,335	340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,580	900	337
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,580	900	337
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	9,478	9,478	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 11,058	\$ 10,378	\$ 337

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 16,238	\$ 16,479	\$ 241
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	126	21	(105)
REVENUES FROM USE OF MONEY AND PROPERTY	718	1,111	393
AID FROM OTHER GOVERNMENTAL AGENCIES	286	746	460
CHARGES FOR CURRENT SERVICES	7,356	7,211	(145)
OTHER REVENUES	8,804	4,050	(4,754)
TOTAL REVENUES	33,528	29,618	(3,910)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	2,343	169	2,174
PUBLIC PROTECTION	29,384	24,627	4,757
PUBLIC WAYS AND FACILITIES	2,711	1,317	1,394
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,018	766	1,252
DEBT SERVICE:			
PRINCIPAL	461	448	13
INTEREST AND FISCAL CHARGES	113	112	1
CAPITAL OUTLAY	12,487	1,396	11,091
TOTAL EXPENDITURES	49,517	28,835	20,682
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,989)	783	16,772
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(6,454)	(3,659)	2,795
OPERATING TRANSFERS FROM OTHER FUNDS	12,372	2,727	(9,645)
SALE OF FIXED ASSETS	-	8	8
TOTAL OTHER FINANCING SOURCES (USES)	5,918	(924)	(6,842)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,071)	(141)	9,930
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	15,176	15,176	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	128	128
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 5,105	\$ 15,163	\$ 10,058

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,792	1,933	141
REVENUES FROM USE OF MONEY AND PROPERTY	-	59	59
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	10	10
TOTAL REVENUES	1,792	2,002	210
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,792	2,002	210
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,078)	(2,078)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,078)	(2,078)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(286)	(76)	210
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	281	281	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (5)	\$ 205	\$ 210

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,600	3,213	1,613
REVENUES FROM USE OF MONEY AND PROPERTY	-	3	3
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	2	2
TOTAL REVENUES	1,600	3,218	1,618
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,600	3,218	1,618
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,602)	(2,027)	575
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,602)	(2,027)	575
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,002)	1,191	2,193
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	1,002	1,002	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ -	\$ 2,193	\$ 2,193

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 17,830	\$ 18,767	\$ 937
LICENSES, PERMITS AND FRANCHISES	42	51	9
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	2,537	3,417	880
AID FROM OTHER GOVERNMENTAL AGENCIES	53,829	38,761	(15,068)
CHARGES FOR CURRENT SERVICES	250	2,118	1,868
OTHER REVENUES	912	1,066	154
TOTAL REVENUES	75,400	64,180	(11,220)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	87,477	38,746	48,731
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	830	809	21
INTEREST AND FISCAL CHARGES	714	391	323
CAPITAL OUTLAY	30	15	15
TOTAL EXPENDITURES	89,051	39,961	49,090
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,651)	24,219	37,870
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,481)	(195)	1,286
OPERATING TRANSFERS FROM OTHER FUNDS	986	18	(968)
SALE OF FIXED ASSETS	4	2,597	2,593
TOTAL OTHER FINANCING SOURCES (USES)	(491)	2,420	2,911
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(14,142)	26,639	40,781
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	19,866	19,866	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 5,724	\$ 46,505	\$ 40,781

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 15,768	\$ 16,698	\$ 930
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	58	91	33
AID FROM OTHER GOVERNMENTAL AGENCIES	2	556	554
CHARGES FOR CURRENT SERVICES	2,815	2,699	(116)
OTHER REVENUES	-	135	135
TOTAL REVENUES	18,643	20,179	1,536
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	21,008	18,215	2,793
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	1,488	1,379	109
TOTAL EXPENDITURES	22,496	19,594	2,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,853)	585	4,438
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,937)	(637)	1,300
OPERATING TRANSFERS FROM OTHER FUNDS	2,230	1,100	(1,130)
SALE OF FIXED ASSETS	-	1	1
TOTAL OTHER FINANCING SOURCES (USES)	293	464	171
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,560)	1,049	4,609
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	3,337	3,337	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	21	21
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (223)	\$ 4,407	\$ 4,630



COUNTY OF SAN BERNARDINO  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 CERTAIN SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 951	\$ 1,040	\$ 89
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	30	40	10
AID FROM OTHER GOVERNMENTAL AGENCIES	20	35	15
CHARGES FOR CURRENT SERVICES	579	634	55
OTHER REVENUES	37	6	(31)
TOTAL REVENUES	1,617	1,755	138
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	1,801	1,632	169
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	17	6	11
TOTAL EXPENDITURES	1,818	1,638	180
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(201)	117	318
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(8)	(8)	-
OPERATING TRANSFERS FROM OTHER FUNDS	27	-	(27)
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	19	(8)	(27)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(182)	109	291
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	270	270	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 88	\$ 379	\$ 291

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	46	73	27
AID FROM OTHER GOVERNMENTAL AGENCIES	4,076	3,922	(154)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	20	20
TOTAL REVENUES	4,122	4,015	(107)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	4,818	3,392	1,426
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,818	3,392	1,426
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(696)	623	1,319
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(696)	623	1,319
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	683	683	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (13)	\$ 1,306	\$ 1,319

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	380	1,018	638
AID FROM OTHER GOVERNMENTAL AGENCIES	5,634	209	(5,425)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	26	26
TOTAL REVENUES	6,014	1,253	(4,761)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	48	66	(18)
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	17,666	995	16,671
TOTAL EXPENDITURES	17,714	1,061	16,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,700)	192	11,892
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	90	90
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	90	90
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,700)	282	11,982
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	11,876	11,876	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 176	\$ 12,158	\$ 11,982

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	15	15
REVENUES FROM USE OF MONEY AND PROPERTY	-	155	155
AID FROM OTHER GOVERNMENTAL AGENCIES	31,454	25,296	(6,158)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	20	20
TOTAL REVENUES	31,454	25,486	(5,968)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	31,636	28,538	3,098
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST	-	-	-
CAPITAL OUTLAY	236	175	61
TOTAL EXPENDITURES	31,872	28,713	3,159
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(418)	(3,227)	(2,809)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(106)	(106)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	4	4
TOTAL OTHER FINANCING SOURCES (USES)	(106)	(102)	4
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(524)	(3,329)	(2,805)
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	3,755	3,755	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 3,231	\$ 426	\$ (2,805)

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	16	76	60
REVENUES FROM USE OF MONEY AND PROPERTY	151	229	78
AID FROM OTHER GOVERNMENTAL AGENCIES	18,922	5,736	(13,186)
CHARGES FOR CURRENT SERVICES	2,257	2,206	(51)
OTHER REVENUES	8,778	4,437	(4,341)
TOTAL REVENUES	30,124	12,684	(17,440)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	17,615	9,790	7,825
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	35	34	1
INTEREST AND FISCAL CHARGES	9	4	5
CAPITAL OUTLAY	17,518	3,050	14,468
TOTAL EXPENDITURES	35,177	12,878	22,299
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,053)	(194)	4,859
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(17)	(17)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	1,050	875	(175)
TOTAL OTHER FINANCING SOURCES (USES)	1,033	858	(175)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,020)	664	4,684
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	4,000	4,000	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (20)	\$ 4,664	\$ 4,684

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 4,810	\$ 5,316	\$ 506
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	507	1,105	598
AID FROM OTHER GOVERNMENTAL AGENCIES	825	154	(671)
CHARGES FOR CURRENT SERVICES	3,234	1,696	(1,538)
OTHER REVENUES	20	194	174
TOTAL REVENUES	9,396	8,465	(931)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	24,685	5,064	19,621
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	24,685	5,064	19,621
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,289)	3,401	18,690
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	192	192
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	192	192
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(15,289)	3,593	18,882
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	15,021	15,021	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (268)	\$ 18,614	\$ 18,882

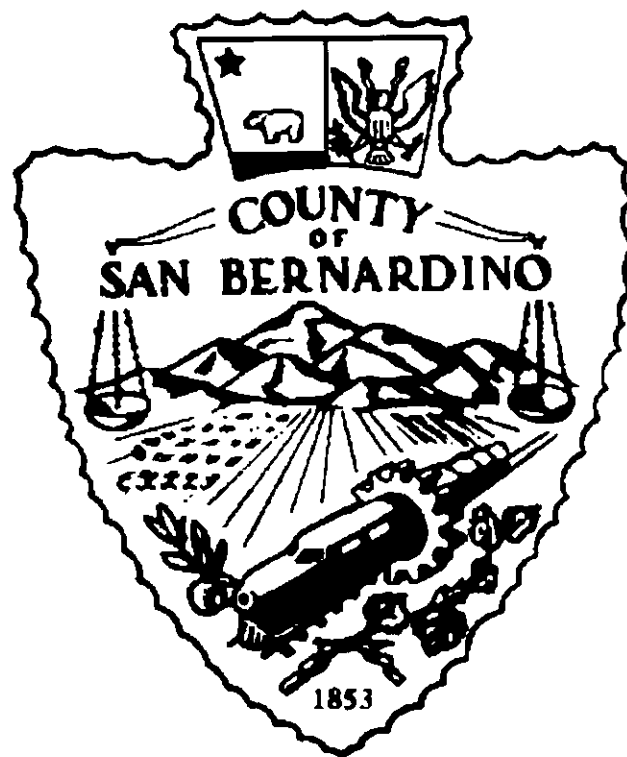
COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 108	\$ 108
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	130	267	137
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	32	32
TOTAL REVENUES	130	407	277
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	4,060	241	3,819
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	20	-	20
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,080	241	3,839
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,950)	166	4,116
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	(5)	(5)
OPERATING TRANSFERS FROM OTHER FUNDS	-	1,307	1,307
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,302	1,302
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,950)	1,468	5,418
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	4,413	4,413	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 463	\$ 5,881	\$ 5,418

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

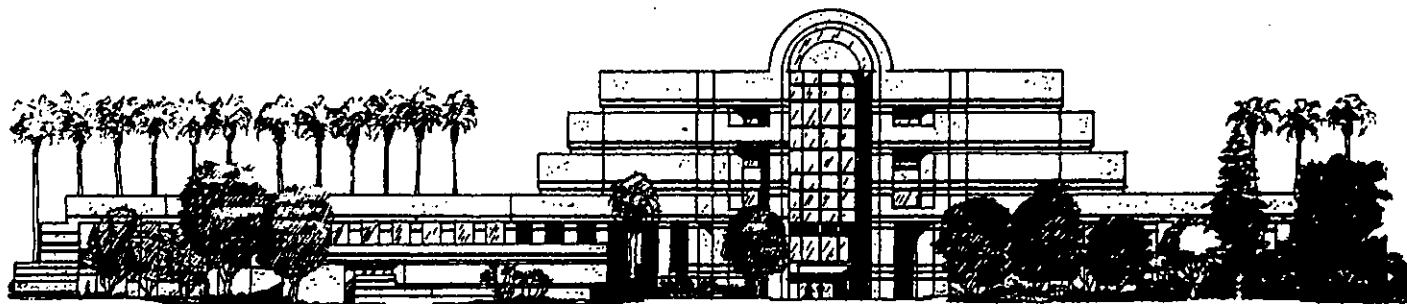
	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,027	3,493	1,466
REVENUES FROM USE OF MONEY AND PROPERTY	1,987	2,217	230
AID FROM OTHER GOVERNMENTAL AGENCIES	8,079	3,382	(4,697)
CHARGES FOR CURRENT SERVICES	1,619	1,492	(127)
OTHER REVENUES	19,260	17,080	(2,180)
TOTAL REVENUES	32,972	27,664	(5,308)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,155	1,988	1,167
PUBLIC PROTECTION	5,967	4,620	1,347
PUBLIC WAYS AND FACILITIES	1,536	296	1,240
HEALTH AND SANITATION	2,012	-	2,012
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	6,577	1,446	5,131
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	1,081	269	812
TOTAL EXPENDITURES	20,328	8,619	11,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,644	19,045	6,401
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(16,500)	(14,598)	1,902
OPERATING TRANSFERS FROM OTHER FUNDS	274	574	300
SALE OF FIXED ASSETS	-	1	1
TOTAL OTHER FINANCING SOURCES (USES)	(16,226)	(14,023)	2,203
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,582)	5,022	8,604
FUND BALANCE, JULY 1, 2000, AS RESTATED (NOTE 1)	3,723	3,723	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-
RESIDUAL EQUITY TRANSFERS FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 141	\$ 8,745	\$ 8,604





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# DEBT SERVICE FUNDS



## **DEBT SERVICE FUNDS DESCRIPTIONS**

### ***REDEVELOPMENT AGENCY BONDS***

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

### ***JOINT POWERS AUTHORITIES***

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

### ***PENSION OBLIGATION BONDS***

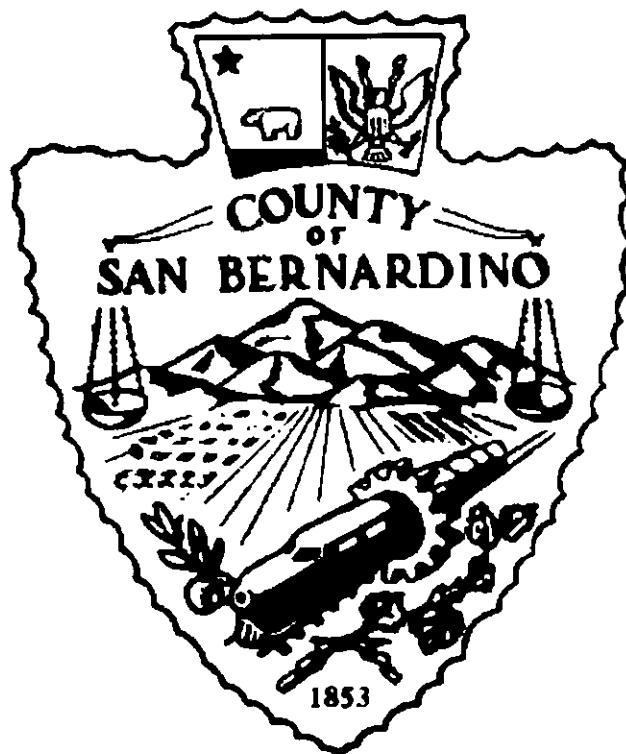
The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ 16,787	\$ 926	\$ 3,554	\$ 12,307
INVESTMENTS	11,145	1,708	9,437	-
ACCOUNTS RECEIVABLE - NET	43	43	-	-
INTEREST RECEIVABLE	228	-	228	-
TOTAL ASSETS	<u>\$ 28,203</u>	<u>\$ 2,677</u>	<u>\$ 13,219</u>	<u>\$ 12,307</u>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3	\$ -	\$ 3	\$ -
DUE TO OTHER FUNDS (NOTE 3)	43	43	-	-
INTEREST PAYABLE	10	-	10	-
BONDS AND NOTES PAYABLE	20	-	20	-
TOTAL LIABILITIES	<u>76</u>	<u>43</u>	<u>33</u>	<u>-</u>
FUND BALANCE:				
RESERVED FOR DEBT SERVICE	<u>28,127</u>	<u>2,634</u>	<u>13,186</u>	<u>12,307</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 28,203</u>	<u>\$ 2,677</u>	<u>\$ 13,219</u>	<u>\$ 12,307</u>

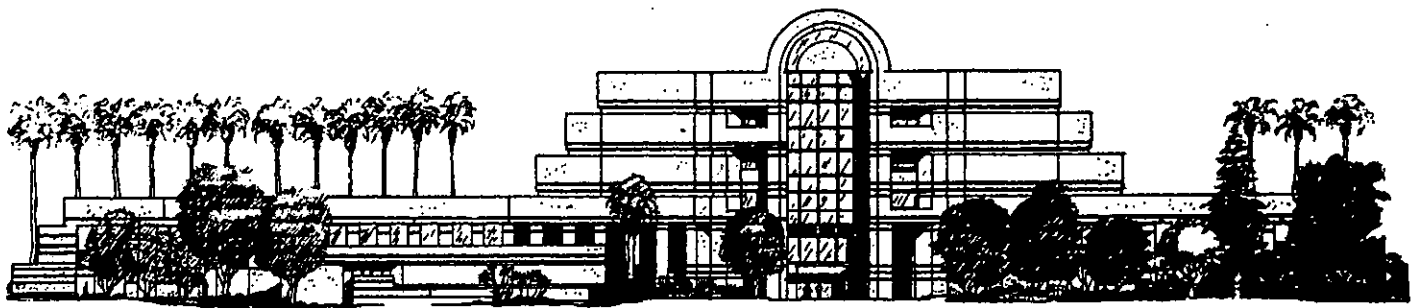
COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
REVENUES:				
TAXES	\$ 1,562	\$ 1,562	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	1,804	88	1,716	-
OTHER REVENUES	1,611	-	244	1,367
TOTAL REVENUES	4,977	1,650	1,960	1,367
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	96,455	-	89,455	7,000
INTEREST	34,822	-	17,502	17,320
TOTAL EXPENDITURES	131,277	-	106,957	24,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(126,300)	1,650	(104,997)	(22,953)
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(1,339)	(1,307)	(32)	-
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	51,986	-	26,334	25,652
TOTAL OTHER FINANCING SOURCES (USES)	50,647	(1,307)	26,302	25,652
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(75,653)	343	(78,695)	2,699
RESIDUAL EQUITY TRANSFERS FROM (TO) OTHER FUNDS (NOTE 3)	(2)	-	(2)	-
FUND BALANCE, JULY 1, 2000	103,782	2,291	91,883	9,608
FUND BALANCE, JUNE 30, 2001	\$ 28,127	\$ 2,634	\$ 13,186	\$ 12,307



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# CAPITAL PROJECTS FUNDS



## **CAPITAL PROJECTS FUNDS DESCRIPTIONS**

### ***CAPITAL IMPROVEMENTS***

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

### ***PARK AND RECREATION DISTRICTS***

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

### ***JOINT POWERS AUTHORITIES***

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

### ***COUNTY SERVICE AREAS***

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

### ***FIRE PROTECTION DISTRICTS***

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.



COUNTY OF SAN BERNARDINO  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS  
 JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 34,775	\$ 12,160	\$ 15
INTEREST RECEIVABLE	46	-	-
DUE FROM OTHER FUNDS	14,028	13,769	-
DUE FROM OTHER GOVERNMENTS	2,622	2,622	-
OTHER ASSETS	20	-	-
TOTAL ASSETS	<u>\$ 51,491</u>	<u>\$ 28,551</u>	<u>\$ 15</u>
<b>LIABILITIES AND FUND BALANCE</b>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 153	\$ 136	\$ -
DUE TO OTHER FUNDS (NOTE 3)	403	133	-
ADVANCES FROM OTHER FUNDS (NOTE 3)	3	-	-
TOTAL LIABILITIES	<u>559</u>	<u>269</u>	<u>-</u>
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES	4,741	4,361	-
UNRESERVED, UNDESIGNATED	46,191	23,921	15
TOTAL FUND BALANCE	<u>50,932</u>	<u>28,282</u>	<u>15</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 51,491</u>	<u>\$ 28,551</u>	<u>\$ 15</u>

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	ASSETS
\$ 11,518	\$ 2,152	\$ 26	\$ 8,904	CASH AND CASH EQUIVALENTS
38	-	-	8	INTEREST RECEIVABLE
-	20	-	239	DUE FROM OTHER FUNDS
-	-	-	-	DUE FROM OTHER GOVERNMENTS
-	20	-	-	OTHER ASSETS
<u>\$ 11,556</u>	<u>\$ 2,192</u>	<u>\$ 26</u>	<u>\$ 9,151</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ 17	\$ -	\$ -	\$ -	LIABILITIES:
-	-	-	270	ACCOUNTS PAYABLE
-	3	-	-	DUE TO OTHER FUNDS (NOTE 3)
<u>17</u>	<u>3</u>	<u>-</u>	<u>270</u>	ADVANCES FROM OTHER FUNDS (NOTE 3)
				TOTAL LIABILITIES
-	380	-	-	FUND BALANCE:
11,539	1,809	26	8,881	RESERVED FOR ENCUMBRANCES
<u>11,539</u>	<u>2,189</u>	<u>26</u>	<u>8,881</u>	UNRESERVED, UNDESIGNATED
<u>\$ 11,556</u>	<u>\$ 2,192</u>	<u>\$ 26</u>	<u>\$ 9,151</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
REVENUES:			
TAXES	\$ 1	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	1,863	-	1
AID FROM OTHER GOVERNMENTAL AGENCIES	1,976	1,976	-
CHARGES FOR CURRENT SERVICES	488	488	-
OTHER REVENUES	767	752	-
TOTAL REVENUES	5,095	3,216	1
EXPENDITURES:			
CAPITAL OUTLAY	23,669	17,165	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,574)	(13,949)	1
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	33,436	30,831	-
RDA PROPERTY CONVEYANCE	(4,460)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	28,976	30,831	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	10,402	16,882	1
FUND BALANCE, JULY 1, 2000	40,778	11,400	14
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	(248)	-	-
FUND BALANCE, JUNE 30, 2001	\$ 50,932	\$ 28,282	\$ 15

<u>JOINT POWERS AUTHORITIES</u>	<u>COUNTY SERVICE AREAS</u>	<u>FIRE PROTECTION DISTRICTS</u>	<u>REDEVELOPMENT AGENCY</u>	
\$ -	\$ -	\$ 1	\$ -	REVENUES:
619	66	4	1,173	TAXES
-	-	-	-	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
-	15	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER REVENUES
619	81	5	1,173	TOTAL REVENUES
18	947	61	5,478	EXPENDITURES:
601	(866)	(56)	(4,305)	CAPITAL OUTLAY
97	2,507	1	-	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
-	-	-	(4,460)	OTHER FINANCING SOURCES (USES):
97	2,507	1	(4,460)	OPERATING TRANSFERS FROM OTHER FUNDS
-	-	-	-	RDA PROPERTY CONVEYANCE
698	1,641	(55)	(8,765)	TOTAL OTHER FINANCING SOURCES (USES)
10,841	779	98	17,646	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES
-	(231)	(17)	-	FUND BALANCE, JULY 1, 2000
\$ 11,539	\$ 2,189	\$ 26	\$ 8,881	RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS
				FUND BALANCE, JUNE 30, 2001

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 1	\$ 1
REVENUES FROM USE OF MONEY AND PROPERTY	-	71	71
AID FROM OTHER GOVERNMENTAL AGENCIES	26,701	1,976	(24,725)
CHARGES FOR CURRENT SERVICES	-	488	488
OTHER REVENUES	1,440	767	(673)
TOTAL REVENUES	28,141	3,303	(24,838)
EXPENDITURES:			
CAPITAL OUTLAY	94,783	19,913	74,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(66,642)	(16,610)	50,032
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	57,444	33,339	(24,105)
TOTAL OTHER FINANCING SOURCES	57,444	33,339	(24,105)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(9,198)	16,729	25,927
FUND BALANCE, JULY 1, 2000	9,290	9,290	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	(248)	(248)
FUND BALANCE, JUNE 30, 2001	\$ 92	\$ 25,771	\$ 25,679

COUNTY OF SAN BERNARDINO  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	26,701	1,976	(24,725)
CHARGES FOR CURRENT SERVICES	-	488	488
OTHER REVENUES	-	752	752
TOTAL REVENUES	26,701	3,216	(23,485)
EXPENDITURES:			
CAPITAL OUTLAY	89,035	18,792	70,243
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,334)	(15,576)	46,758
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	53,669	30,831	(22,838)
TOTAL OTHER FINANCING SOURCES	53,669	30,831	(22,838)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(8,665)	15,255	23,920
FUND BALANCE (DEFICIT), JULY 1, 2000	8,666	8,666	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 1	\$ 23,921	\$ 23,920

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1	1
EXPENDITURES:			
CAPITAL OUTLAY	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	1	1
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	1	1
FUND BALANCE (DEFICIT), JULY 1, 2000	14	14	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 14	\$ 15	\$ 1

COUNTY OF SAN BERNARDINO  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
 CERTAIN CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	66	66
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	1,440	15	(1,425)
TOTAL REVENUES	1,440	81	(1,359)
EXPENDITURES:			
CAPITAL OUTLAY	5,748	1,060	4,688
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,308)	(979)	3,329
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	3,775	2,507	(1,268)
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES	3,775	2,507	(1,268)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(533)	1,528	2,061
FUND BALANCE (DEFICIT), JULY 1, 2000	512	512	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	(231)	(231)
FUND BALANCE, JUNE 30, 2001	\$ (21)	\$ 1,809	\$ 1,830

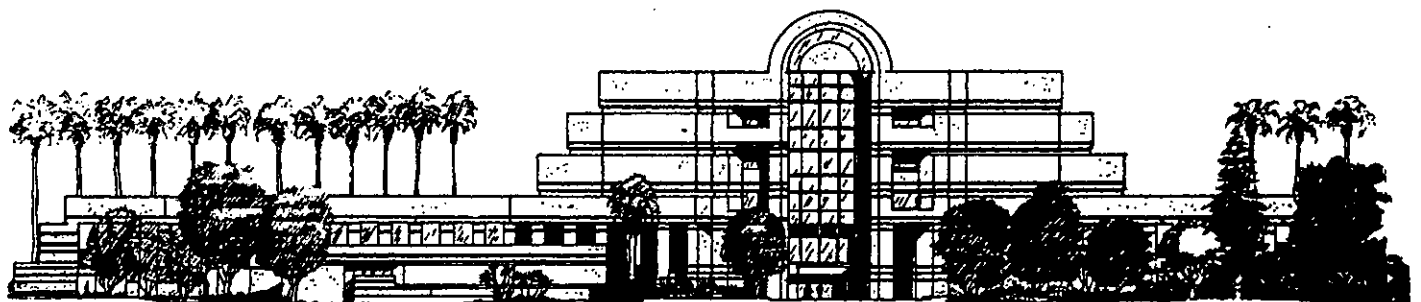


COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 1	\$ 1
REVENUES FROM USE OF MONEY AND PROPERTY	-	4	4
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	5	5
EXPENDITURES:			
CAPITAL OUTLAY	-	61	(61)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(56)	(56)
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	-	1	1
TOTAL OTHER FINANCING SOURCES	-	1	1
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(55)	(55)
FUND BALANCE (DEFICIT), JULY 1, 2000	98	98	-
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	(17)	(17)
FUND BALANCE, JUNE 30, 2001	\$ 98	\$ 26	\$ (72)

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# ENTERPRISE FUNDS



## **ENTERPRISE FUNDS DESCRIPTIONS**

### ***MEDICAL CENTER***

The County Medical Center Fund accounts for inpatient and outpatient care including emergency room services and indigent care to County residents. The fund is financed primarily by patient care services.

### ***CRESTLINE SANITATION DISTRICT***

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

### ***COUNTY SERVICE AREAS***

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

### ***FIRE PROTECTION DISTRICTS – AMBULANCE***

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

### ***WASTE SYSTEMS DIVISION***

The Waste Systems Division Fund accounts for refuse disposal services provided to the public by twenty landfill sites. The waste disposal program is financed by funds derived from gate fees at the San Bernardino Valley landfill sites and from land use fees charged to property owners in both the mountain and desert areas.

### ***ULTRASCREEN THEATER***

The Ultrascreen Theater, a component unit of the County of San Bernardino, is a new state-of-the-art large screen facility operated in partnership with Ogden Entertainment Services and features educational films for schools and the general public.

### ***OTHER ENTERPRISE***

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
ENTERPRISE FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

ASSETS	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CASH AND CASH EQUIVALENTS	\$ 37,230	\$ 8,834	\$ 5,473	\$ 14,846
ACCOUNTS RECEIVABLE - NET	30,211	26,082	244	1,273
TAXES RECEIVABLE	-	-	-	-
INTEREST RECEIVABLE	802	802	-	-
DUE FROM OTHER FUNDS	1,911	308	152	330
DUE FROM OTHER GOVERNMENTS	9,982	7,341	87	286
INVENTORIES	1,681	1,564	-	-
PREPAID ITEMS	13,743	1,206	-	-
DEFERRED CHARGES	536	-	-	-
RESTRICTED CASH AND INVESTMENTS	169,627	57,668	-	-
OTHER ASSETS	11,604	11,604	-	-
LAND, STRUCTURES AND IMPROVEMENTS	732,535	512,577	21,300	74,514
EQUIPMENT	98,754	89,777	1,078	1,562
ACCUMULATED DEPRECIATION AND AMORTIZATION	(149,553)	(60,934)	(12,898)	(31,746)
CONSTRUCTION IN PROGRESS	18,007	-	349	1,219
TOTAL ASSETS	<u>\$ 977,070</u>	<u>\$ 656,829</u>	<u>\$ 15,785</u>	<u>\$ 62,284</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 24,403	\$ 13,821	\$ -	\$ 143
SALARIES AND BENEFITS PAYABLE	4,423	4,321	39	-
DUE TO OTHER FUNDS	6,091	490	-	81
INTEREST PAYABLE	15,794	14,895	-	109
ADVANCES FROM OTHER FUNDS	500	-	-	-
EMPLOYEE COMPENSATED ABSENCES	6,102	5,820	139	-
BONDS AND NOTES PAYABLE	743,405	639,409	1,533	3,479
CAPITAL LEASE OBLIGATIONS	1,144	1,144	-	-
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	177,066	-	-	-
TOTAL LIABILITIES	<u>978,928</u>	<u>679,900</u>	<u>1,711</u>	<u>3,812</u>
FUND EQUITY:				
CONTRIBUTED CAPITAL	81,480	40,567	4,580	32,527
RETAINED EARNINGS (DEFICIT):				
RESERVED:				
SITE CLOSURE AND MAINTENANCE	48,948	-	-	-
GROUNDWATER DETECTION MONITORING AND REMEDIATION	4,030	-	-	-
TOTAL RESERVED	52,978	-	-	-
UNRESERVED	(136,316)	(63,638)	9,494	25,945
TOTAL RETAINED EARNINGS (DEFICIT)	<u>(83,338)</u>	<u>(63,638)</u>	<u>9,494</u>	<u>25,945</u>
TOTAL FUND EQUITY	<u>(1,858)</u>	<u>(23,071)</u>	<u>14,074</u>	<u>58,472</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 977,070</u>	<u>\$ 656,829</u>	<u>\$ 15,785</u>	<u>\$ 62,284</u>

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 625	\$ 7,174	\$ 194	\$ 84
250	2,362	-	-
-	-	-	-
-	-	-	-
7	1,111	3	-
46	2,201	-	21
-	-	-	117
-	12,533	4	-
-	536	-	-
-	111,959	-	-
-	-	-	-
-	124,144	-	-
681	2,839	2,817	-
(472)	(42,757)	(746)	-
-	16,439	-	-
<u>\$ 1,137</u>	<u>\$ 238,541</u>	<u>\$ 2,272</u>	<u>\$ 222</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
RESTRICTED CASH AND INVESTMENTS
OTHER ASSETS
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL ASSETS

\$ -	\$ 10,428	\$ 3	\$ 8
-	59	-	4
-	5,500	-	20
-	790	-	-
-	-	500	-
-	141	-	2
-	98,984	-	-
-	-	-	-
-	177,066	-	-
-	292,968	503	34
146	3,587	-	73
-	48,948	-	-
-	4,030	-	-
-	52,978	-	-
991	(110,992)	1,769	115
991	(58,014)	1,769	115
1,137	(54,427)	1,769	188
<u>\$ 1,137</u>	<u>\$ 238,541</u>	<u>\$ 2,272</u>	<u>\$ 222</u>

LIABILITIES AND FUND EQUITY
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
INTEREST PAYABLE
ADVANCES FROM OTHER FUNDS
EMPLOYEE COMPENSATED ABSENCES
BONDS AND NOTES PAYABLE
CAPITAL LEASE OBLIGATIONS
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS
TOTAL LIABILITIES
FUND EQUITY:
CONTRIBUTED CAPITAL
RETAINED EARNINGS (DEFICIT):
RESERVED:
SITE CLOSURE AND MAINTENANCE
GROUNDWATER DETECTION MONITORING AND REMEDIATION
TOTAL RESERVED
UNRESERVED
TOTAL RETAINED EARNINGS (DEFICIT)
TOTAL FUND EQUITY
TOTAL LIABILITIES AND FUND EQUITY

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)  
ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES:				
NET PATIENT CARE AND SERVICES	\$ 281,124	\$ 281,121	\$ -	\$ 3
CHARGES FOR CURRENT SERVICES	43,821	-	1,657	10,743
OTHER	66,831	60,223	-	-
TOTAL OPERATING REVENUES	391,776	341,344	1,657	10,746
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	58,217	32,792	39	1,523
SALARIES AND EMPLOYEE BENEFITS	106,559	101,150	919	3,482
SERVICES AND SUPPLIES	179,741	170,942	643	4,815
DEPRECIATION AND AMORTIZATION	36,273	23,848	690	1,910
OTHER	4,709	3,799	-	870
TOTAL OPERATING EXPENSES	385,499	332,531	2,291	12,600
OPERATING INCOME (LOSS)	6,277	8,813	(634)	(1,854)
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	11,464	4,031	318	812
INTEREST EXPENSE	(42,769)	(35,971)	(33)	(236)
TAX REVENUE	10,988	-	846	3,200
GRANT REVENUE	425	-	191	66
GAIN (LOSS) ON SALE OF FIXED ASSETS	57	(22)	1	24
OTHER NONOPERATING REVENUES	2,154	-	58	805
OTHER NONOPERATING EXPENSES	(3,164)	(3,172)	-	(3)
TOTAL NONOPERATING REVENUES (EXPENSES)	(20,845)	(35,134)	1,381	4,668
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(14,568)	(26,321)	747	2,814
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(11,760)	(4,958)	(133)	(726)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	30,048	24,316	-	-
NET INCOME (LOSS)	3,720	(6,963)	614	2,088
RETAINED EARNINGS (DEFICIT), JULY 1, 2000, AS RESTATED, (NOTE 1)	(87,058)	(56,675)	8,829	23,908
RESIDUAL EQUITY TRANSFERS FROM (TO) OTHER FUNDS (NOTE 3)	-	-	51	(51)
RETAINED EARNINGS (DEFICIT), JUNE 30, 2001	\$ (83,338)	\$ (63,638)	\$ 9,494	\$ 25,945

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ -	\$ -	\$ -	\$ -
1,662	29,759	-	-
-	6,608	-	-
<u>1,662</u>	<u>36,367</u>	<u>-</u>	<u>-</u>
93	23,730	9	31
-	931	-	77
446	2,328	463	104
97	9,728	-	-
-	-	-	40
<u>636</u>	<u>36,717</u>	<u>472</u>	<u>252</u>
<u>1,026</u>	<u>(350)</u>	<u>(472)</u>	<u>(252)</u>
36	6,224	42	1
-	(6,441)	(88)	-
-	6,942	-	-
-	168	-	-
-	54	-	-
-	1,001	8	282
11	-	-	-
<u>47</u>	<u>7,948</u>	<u>(38)</u>	<u>283</u>
1,073	7,598	(510)	31
(920)	(5,023)	-	-
-	32	5,700	-
<u>153</u>	<u>2,607</u>	<u>5,190</u>	<u>31</u>
838	(60,621)	(3,421)	84
-	-	-	-
<u>\$ 991</u>	<u>\$ (58,014)</u>	<u>\$ 1,769</u>	<u>\$ 115</u>

OPERATING REVENUES:  
NET PATIENT CARE AND SERVICES  
CHARGES FOR CURRENT SERVICES  
OTHER

TOTAL OPERATING REVENUES

OPERATING EXPENSES:  
PROFESSIONAL SERVICES  
SALARIES AND EMPLOYEE BENEFITS  
SERVICES AND SUPPLIES  
DEPRECIATION AND AMORTIZATION  
OTHER

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES):

INTEREST REVENUE  
INTEREST EXPENSE  
TAX REVENUE  
GRANT REVENUE  
GAIN (LOSS) ON SALE OF FIXED ASSETS  
OTHER NONOPERATING REVENUES  
OTHER NONOPERATING EXPENSES

TOTAL NONOPERATING REVENUES (EXPENSES)

INCOME (LOSS) BEFORE OPERATING TRANSFERS

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)  
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)

NET INCOME (LOSS)

RETAINED EARNINGS (DEFICIT), JULY 1, 2000, AS RESTATED

RESIDUAL EQUITY TRANSFERS FROM (TO) OTHER FUNDS (NOTE 3)

RETAINED EARNINGS (DEFICIT), JUNE 30, 2001

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
OPERATING INCOME (LOSS)	\$ 6,277	\$ 8,813	\$ (634)	\$ (1,854)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	36,273	23,848	690	1,910
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	(998)	(375)	(244)	(207)
TAXES RECEIVABLE	1,041	-	-	37
DUE FROM OTHER FUNDS	7,230	8,331	(53)	(110)
DUE FROM OTHER GOVERNMENTS	24,640	24,854	(87)	(123)
INVENTORIES	(230)	(185)	-	-
PREPAID ITEMS	1,577	1,007	-	-
DEFERRED CHARGES	368	-	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	(2,763)	(2,930)	-	(9)
ADVANCES FROM OTHER FUNDS	(3,530)	(4,030)	-	-
SALARIES AND BENEFITS PAYABLE	615	622	1	(33)
DUE TO OTHER FUNDS	(16,414)	(20,541)	(40)	(343)
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	(12,246)	-	-	-
EMPLOYEE COMPENSATED ABSENCES	(51)	(16)	12	-
TOTAL ADJUSTMENTS	35,512	30,585	279	1,122
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	41,789	39,398	(355)	(732)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
OTHER NONOPERATING REVENUES	2,153	-	58	805
OTHER NONOPERATING EXPENSES	3,180	3,172	-	(3)
TAXES RECEIVED	10,988	-	846	3,200
GRANT REVENUE	425	-	191	66
OPERATING TRANSFERS TO OTHER FUNDS	(11,760)	(4,958)	(133)	(726)
OPERATING TRANSFERS FROM OTHER FUNDS	30,048	24,316	-	-
RESIDUAL EQUITY TRANSFERS FROM (TO) OTHER FUNDS	-	-	51	(51)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	35,034	22,530	1,013	3,291



FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 1,026	\$ (350)	\$ (472)	\$ (252)
97	9,728	-	-
(40)	(133)	-	1
-	1,004	-	-
1	(956)	17	-
(46)	52	-	(10)
-	-	-	(45)
-	559	11	-
-	97	271	-
-	191	(8)	(7)
-	-	500	-
-	24	-	1
-	4,499	(9)	20
-	(12,246)	-	-
-	(49)	-	2
12	2,770	782	(38)
1,038	2,420	310	(290)

-	1,001	7	282
11	-	-	-
-	6,942	-	-
-	168	-	-
(920)	(5,023)	-	-
-	32	5,700	-
-	-	-	-
(909)	3,120	5,707	282

#### CASH FLOWS FROM OPERATING ACTIVITIES

##### OPERATING INCOME (LOSS)

##### ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

##### DEPRECIATION AND AMORTIZATION

##### (INCREASE) DECREASE IN:

ACCOUNTS RECEIVABLE - NET

TAXES RECEIVABLE

DUE FROM OTHER FUNDS

DUE FROM OTHER GOVERNMENTS

INVENTORIES

PREPAID ITEMS

DEFERRED CHARGES

##### INCREASE (DECREASE) IN:

ACCOUNTS PAYABLE

ADVANCES FROM OTHER FUNDS

SALARIES AND BENEFITS PAYABLE

DUE TO OTHER FUNDS

ESTIMATED LIABILITY FOR CLOSURE/

POST-CLOSURE CARE COSTS

EMPLOYEE COMPENSATED ABSENCES

##### TOTAL ADJUSTMENTS

##### NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

#### CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

OTHER NONOPERATING REVENUES

OTHER NONOPERATING EXPENSES

TAXES RECEIVED

GRANT REVENUE

OPERATING TRANSFERS TO OTHER FUNDS

OPERATING TRANSFERS FROM OTHER FUNDS

RESIDUAL EQUITY TRANSFERS FROM (TO) OTHER FUNDS

##### NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 2 OF 2

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>				
ACQUISITION OF FIXED ASSETS	\$ (16,950)	\$ (1,472)	\$ (416)	\$ (98)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(698)	(655)	-	(43)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(106)	(104)	-	(2)
PRINCIPAL PAID ON BONDS AND NOTES	(28,016)	(16,463)	(75)	(325)
INTEREST PAID ON BONDS AND NOTES	(44,921)	(37,952)	(33)	(238)
PROCEEDS FROM SALE OF FIXED ASSETS	88	(22)	(1)	(24)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(90,603)	(56,668)	(525)	(730)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
INTEREST ON INVESTMENTS	10,835	4,031	318	815
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	10,835	4,031	318	815
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,946)	9,291	451	2,644
CASH AND CASH EQUIVALENTS, JULY 1, 2000	209,802	57,211	5,022	12,202
CASH AND CASH EQUIVALENTS, JUNE 30, 2001	\$ 206,857	\$ 66,502	\$ 5,473	\$ 14,846

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ (60)	\$ (14,904)	\$ -	\$ -
-	-	-	-
-	(3,853)	(7,300)	-
-	(6,565)	(133)	-
-	135	-	-
(60)	(25,187)	(7,433)	-
36	5,590	44	1
36	5,590	44	1
105	(14,057)	(1,373)	(7)
520	133,190	1,566	91
\$ 625	\$ 119,133	\$ 194	\$ 84

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**CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES**


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ACQUISITION OF FIXED ASSETS  
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS  
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS  
 PRINCIPAL PAID ON BONDS AND NOTES  
 INTEREST PAID ON BONDS AND NOTES  
 PROCEEDS FROM SALE OF FIXED ASSETS

NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING  
 ACTIVITIES

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**CASH FLOWS FROM INVESTING ACTIVITIES**


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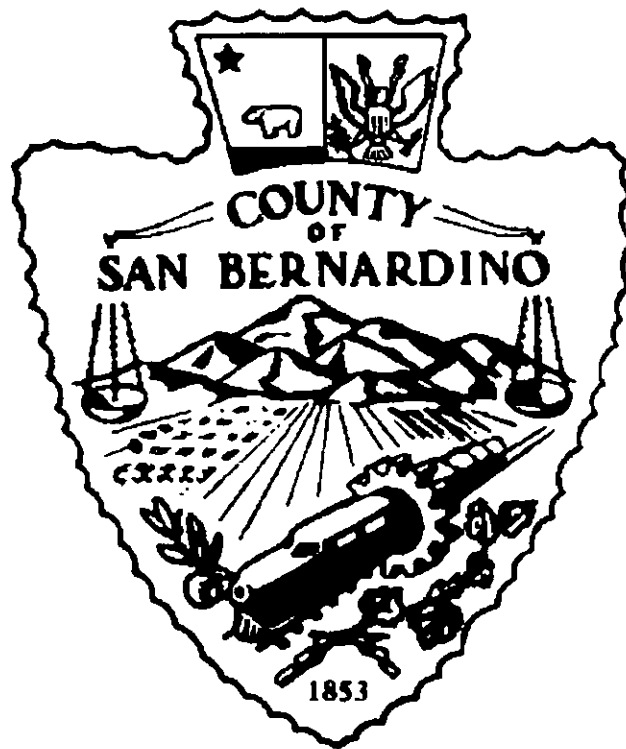
INTEREST ON INVESTMENTS

NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

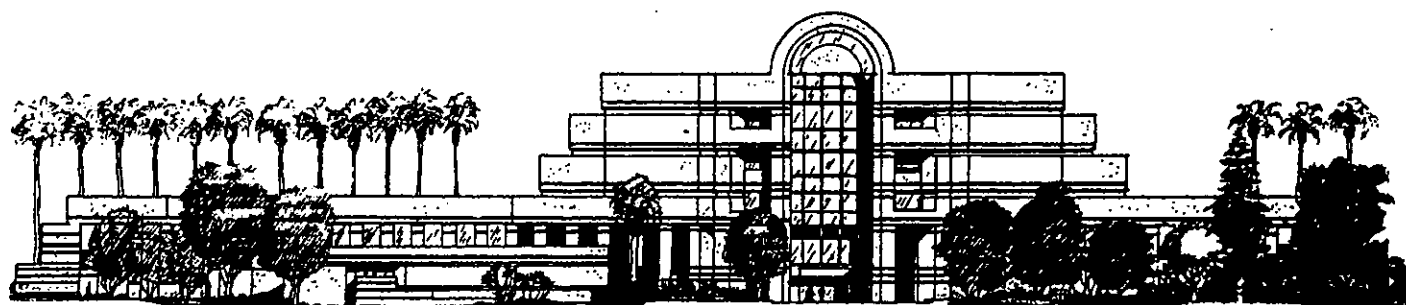
CASH AND CASH EQUIVALENTS, JULY 1, 2000

CASH AND CASH EQUIVALENTS, JUNE 30, 2001



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# INTERNAL SERVICE FUNDS



## **INTERNAL SERVICE FUNDS DESCRIPTIONS**

### ***GENERAL SERVICES GROUP***

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

### ***TELEPHONE SERVICES***

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

### ***COMPUTER OPERATIONS***

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

### ***VEHICLE SERVICES***

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

### ***RISK MANAGEMENT***

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

### ***FLOOD CONTROL EQUIPMENT***

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
INTERNAL SERVICE FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ 79,064	\$ 1,527	\$ 7,095	\$ 7,916
ACCOUNTS RECEIVABLE - NET	57	-	56	1
DUE FROM OTHER FUNDS	879	26	5	-
DUE FROM OTHER GOVERNMENTS	586	46	121	48
INVENTORIES	1,832	641	358	-
PREPAID ITEMS	464	453	-	-
DEFERRED CHARGES	331	-	-	-
ADVANCES TO OTHER FUNDS	19	-	-	-
OTHER ASSETS	194	-	-	-
LAND, STRUCTURES AND IMPROVEMENTS	7,049	-	1,445	-
EQUIPMENT	54,842	1,024	18,129	8,798
ACCUMULATED DEPRECIATION AND AMORTIZATION	(44,394)	(645)	(17,029)	(7,799)
<b>TOTAL ASSETS</b>	<b>\$ 100,923</b>	<b>\$ 3,072</b>	<b>\$ 10,180</b>	<b>\$ 8,964</b>
<b>LIABILITIES AND FUND EQUITY</b>				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3,859	\$ 535	\$ 400	\$ 666
SALARIES AND BENEFITS PAYABLE	994	96	273	278
DUE TO OTHER FUNDS	1,975	101	-	-
DEFERRED REVENUE	300	300	-	-
ADVANCES FROM OTHER FUNDS	25	-	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	61,172	-	-	-
EMPLOYEE COMPENSATED ABSENCES	2,753	223	796	737
CAPITAL LEASE OBLIGATIONS	1,927	243	1,257	427
<b>TOTAL LIABILITIES</b>	<b>73,005</b>	<b>1,498</b>	<b>2,726</b>	<b>2,108</b>
FUND EQUITY:				
CONTRIBUTED CAPITAL	3,746	150	500	699
RETAINED EARNINGS:				
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT	9,392	-	1,269	601
UNRESERVED	14,780	1,424	5,685	5,556
<b>TOTAL RETAINED EARNINGS</b>	<b>24,172</b>	<b>1,424</b>	<b>6,954</b>	<b>6,157</b>
<b>TOTAL FUND EQUITY</b>	<b>27,918</b>	<b>1,574</b>	<b>7,454</b>	<b>6,856</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 100,923</b>	<b>\$ 3,072</b>	<b>\$ 10,180</b>	<b>\$ 8,964</b>

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 6,320	\$ 53,974	\$ 2,232
-	-	-
190	583	75
371	-	-
833	-	-
-	11	-
-	331	-
-	-	19
-	194	-
5,604	-	-
18,652	310	7,929
(15,046)	(310)	(3,565)
<u>\$ 16,924</u>	<u>\$ 55,093</u>	<u>\$ 6,690</u>

\$ 390	\$ 1,721	\$ 147
220	126	1
608	1,261	5
-	-	-
-	25	-
-	61,172	-
731	266	-
-	-	-
<u>1,949</u>	<u>64,571</u>	<u>153</u>

2,397	-	-
7,522	-	-
5,056	(9,478)	6,537
<u>12,578</u>	<u>(9,478)</u>	<u>6,537</u>
14,975	(9,478)	6,537
<u>\$ 16,924</u>	<u>\$ 55,093</u>	<u>\$ 6,690</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
ADVANCES TO OTHER FUNDS
OTHER ASSETS
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
TOTAL ASSETS

LIABILITIES AND FUND EQUITY
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
EMPLOYEE COMPENSATED ABSENCES
CAPITAL LEASE OBLIGATIONS
TOTAL LIABILITIES
FUND EQUITY:
CONTRIBUTED CAPITAL
RETAINED EARNINGS:
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT
UNRESERVED
TOTAL RETAINED EARNINGS
TOTAL FUND EQUITY
TOTAL LIABILITIES AND FUND EQUITY



COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 116,654	\$ 18,655	\$ 18,014	\$ 18,122
TOTAL OPERATING REVENUES	116,654	18,655	18,014	18,122
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	3,944	541	314	1,370
SALARIES AND EMPLOYEE BENEFITS	21,091	2,007	5,847	5,784
SELF-INSURED CLAIMS	37,051	-	-	-
SERVICES AND SUPPLIES	52,883	15,577	9,192	6,530
DEPRECIATION AND AMORTIZATION	4,635	148	724	486
OTHER	91	-	-	-
TOTAL OPERATING EXPENSES	119,695	18,273	16,077	14,170
OPERATING INCOME (LOSS)	(3,041)	382	1,937	3,952
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	4,348	-	-	-
INTEREST EXPENSE	(61)	(16)	(41)	(4)
GAIN (LOSS) ON SALE OF FIXED ASSETS	247	-	2	-
OTHER NONOPERATING REVENUES	170	170	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	4,704	154	(39)	(4)
INCOME BEFORE OPERATING TRANSFERS	1,663	536	1,898	3,948
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(15,834)	(50)	(137)	(144)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	15,319	-	-	-
RESIDUAL EQUITY TRANSFER FROM (TO) OTHER FUNDS (NOTE 3)	-	299	-	-
NET INCOME	1,148	785	1,761	3,804
RETAINED EARNINGS (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)	23,024	639	5,193	2,353
RETAINED EARNINGS, JUNE 30, 2001	\$ 24,172	\$ 1,424	\$ 6,954	\$ 6,157

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 23,000	\$ 37,077	\$ 1,786
23,000	37,077	1,786
495	1,214	10
4,931	2,494	28
-	37,051	-
14,470	6,017	1,097
2,335	202	740
-	91	-
22,231	47,069	1,875
769	(9,992)	(89)
321	3,972	55
-	-	-
398	-	(153)
-	-	-
719	3,972	(98)
1,488	(6,020)	(187)
(122)	(15,381)	-
-	15,319	-
(299)	-	-
1,067	(6,082)	(187)
11,511	(3,396)	6,724
\$ 12,578	\$ (9,478)	\$ 6,537

OPERATING REVENUES:  
CHARGES FOR CURRENT SERVICES

TOTAL OPERATING REVENUES

OPERATING EXPENSES:  
PROFESSIONAL SERVICES  
SALARIES AND EMPLOYEE BENEFITS  
SELF-INSURED CLAIMS  
SERVICES AND SUPPLIES  
DEPRECIATION AND AMORTIZATION  
OTHER

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES):  
INTEREST REVENUE  
INTEREST EXPENSE  
GAIN (LOSS) ON SALE OF FIXED ASSETS  
OTHER NONOPERATING REVENUES

TOTAL NONOPERATING REVENUES (EXPENSES)

INCOME BEFORE OPERATING TRANSFERS

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)  
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)  
RESIDUAL EQUITY TRANSFER FROM (TO) OTHER FUNDS (NOTE 3)

NET INCOME

RETAINED EARNINGS (DEFICIT), JULY 1, 2000, AS RESTATED (NOTE 1)

RETAINED EARNINGS, JUNE 30, 2001

COUNTY OF SAN BERNARDINO  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
OPERATING INCOME (LOSS)	\$ (3,041)	\$ 382	\$ 1,937	\$ 3,952
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	4,635	148	724	486
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	(45)	-	(46)	1
DUE FROM OTHER FUNDS	463	55	60	301
DUE FROM OTHER GOVERNMENTS	(95)	(30)	48	(38)
INVENTORIES	155	(625)	51	-
ADVANCES TO OTHER FUNDS	(4,030)	-	-	-
PREPAID ITEMS	1,542	(4)	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	(1,431)	420	(664)	(884)
SALARIES AND BENEFITS PAYABLE	159	35	47	52
DUE TO OTHER FUNDS	(615)	101	-	(22)
OTHER ACCRUED LIABILITIES	(21)	(21)	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	8,319	-	-	-
EMPLOYEE COMPENSATED ABSENCES	226	43	128	71
TOTAL ADJUSTMENTS	9,262	122	348	(33)
NET CASH PROVIDED BY OPERATING ACTIVITIES	6,221	504	2,285	3,919
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	4,450	-	-	-
RESIDUAL EQUITY TRANSFER	299	299	-	-
OTHER NONOPERATING REVENUES	170	170	-	-
OPERATING TRANSFERS TO OTHER FUNDS	(15,834)	(50)	(137)	(144)
OPERATING TRANSFERS FROM OTHER FUNDS	15,319	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	4,404	419	(137)	(144)

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 769	\$ (9,992)	\$ (89)
2,335	202	740
-	-	-
(66)	58	55
(75)	-	-
729	-	-
-	(4,030)	-
-	1,546	-
(1,750)	1,300	147
(3)	28	-
(230)	(466)	2
-	-	-
-	8,319	-
(55)	39	-
885	6,996	944
1,654	(2,996)	855
-	4,150	300
(122)	(15,381)	-
-	15,319	-
(122)	4,088	300

**CASH FLOWS FROM OPERATING ACTIVITIES**

OPERATING INCOME (LOSS)

ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO  
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

DEPRECIATION AND AMORTIZATION  
OTHER NONOPERATING REVENUES  
(INCREASE) DECREASE IN:  
ACCOUNTS RECEIVABLE - NET  
DUE FROM OTHER FUNDS  
DUE FROM OTHER GOVERNMENTS  
INVENTORIES  
ADVANCES TO OTHER FUNDS  
PREPAID ITEMS  
INCREASE (DECREASE) IN:  
ACCOUNTS PAYABLE  
SALARIES AND BENEFITS PAYABLE  
DUE TO OTHER FUNDS  
OTHER ACCRUED LIABILITIES  
ESTIMATED LIABILITY FOR LITIGATION  
AND SELF-INSURED CLAIMS  
EMPLOYEE COMPENSATED ABSENCES

TOTAL ADJUSTMENTS

NET CASH PROVIDED BY OPERATING ACTIVITIES

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS  
OPERATING TRANSFERS TO OTHER FUNDS  
OPERATING TRANSFERS FROM OTHER FUNDS

NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

PAGE 2 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
<u>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</u>				
ACQUISITION OF FIXED ASSETS	\$ (2,851)	\$ (233)	\$ (582)	\$ (256)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(588)	42	(450)	(33)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(74)	(16)	(41)	(4)
PRINCIPAL PAID ON BONDS AND NOTES	-	-	-	-
PROCEEDS FROM SALE OF FIXED ASSETS	192	-	2	-
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,321)	(207)	(1,071)	(293)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,321)	(207)	(1,071)	(293)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
INTEREST ON INVESTMENTS	4,310	-	-	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	4,310	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	11,614	716	1,077	3,482
CASH AND CASH EQUIVALENTS, JULY 1, 2000	67,450	811	6,018	4,434
CASH AND CASH EQUIVALENTS, JUNE 30, 2001	<u>\$ 79,064</u>	<u>\$ 1,527</u>	<u>\$ 7,095</u>	<u>\$ 7,916</u>

<u>VEHICLE SERVICES</u>	<u>RISK MANAGEMENT</u>	<u>FLOOD CONTROL EQUIPMENT</u>
\$ (1,167)	\$ (310)	\$ (303)
-	(20)	(127)
-	(4)	(9)
<u>187</u>	<u></u>	<u>3</u>
<u>(980)</u>	<u>(334)</u>	<u>(436)</u>
<u>321</u>	<u>3,972</u>	<u>17</u>
<u>321</u>	<u>3,972</u>	<u>17</u>
873	4,730	736
<u>5,447</u>	<u>49,244</u>	<u>1,496</u>
<u>\$ 6,320</u>	<u>\$ 53,974</u>	<u>\$ 2,232</u>

CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES

ACQUISITION OF FIXED ASSETS  
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS  
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS  
 PROCEEDS FROM SALE OF FIXED ASSETS

NET CASH PROVIDED (USED) BY CAPITAL AND  
 NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES

CASH FLOWS FROM INVESTING ACTIVITIES

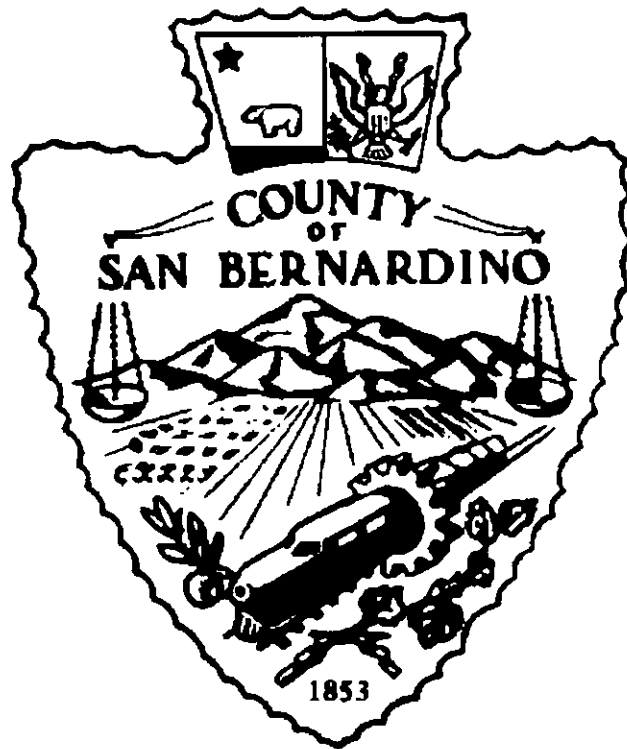
INTEREST ON INVESTMENTS

NET CASH PROVIDED BY INVESTING ACTIVITIES

NET INCREASE IN CASH AND CASH EQUIVALENTS

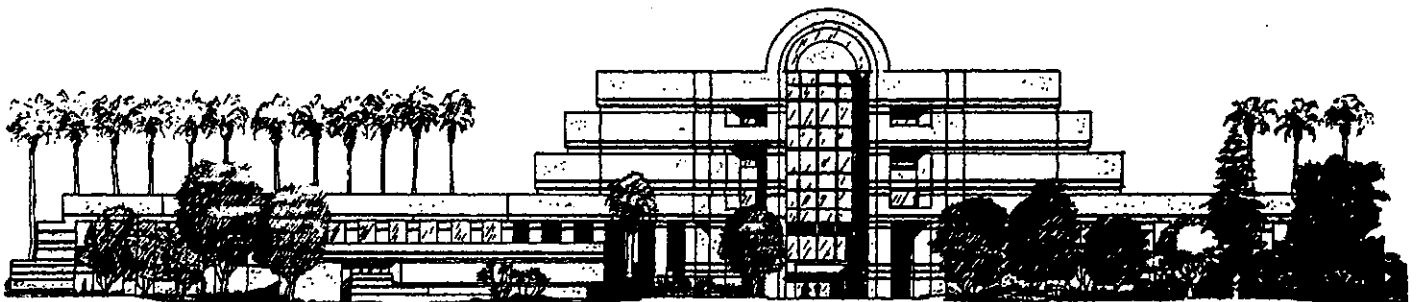
CASH AND CASH EQUIVALENTS, JULY 1, 2000

CASH AND CASH EQUIVALENTS, JUNE 30, 2001



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# TRUST AND AGENCY FUNDS





## TRUST AND AGENCY FUNDS DESCRIPTIONS

### ***EXPENDABLE TRUST FUNDS***

**Law Library** - The County Law Library accounts for the statutory portion of Superior and Municipal Court filing fees, which support the current and future needs of law library facilities.

**Barstow Cemetery Endowment Care Fund** - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

**Lucerne Valley Cemetery Endowment Care Fund** - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

**B.D. "Nino" Galleano Scholarship Fund** - The B.D. "Nino" Galleano Scholarship Fund accounts for all donations received to promote additional education in the conservation of natural resources. The fund is administered by the West End Resource Conservation District.

### ***INVESTMENT TRUST FUNDS***

The Investment Trust is made up of funds for school districts, self governed special districts, state trial court and other investment trusts. The 100 plus County schools' operating and debt service funds are grouped under this entity. The County has fiduciary responsibility for cash and investments, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible school district officers. The County has fiduciary responsibility for more than twenty self-governed special districts. Cash and investments are administered by the County Treasurer, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible district officers. The state Trial Court Fund accounts for the operation of Trial Courts beginning on January 1, 1998, as a result of A.B. 233. The Other Investment Trust Funds account for all other funds for which the County Treasurer and Auditor/Controller-Recorder have fiduciary responsibilities.

### ***AGENCY FUNDS***

**Special Assessment Funds** - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

**Other Agency Funds** - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
ALL TRUST AND AGENCY FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	EXPENDABLE TRUST	INVESTMENT TRUST	AGENCY
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ 1,749,251	\$ 2,384	\$ 1,267,479	\$ 479,388
INVESTMENTS	9,849	-	-	9,849
ACCOUNTS RECEIVABLE - NET	103	-	103	-
TAXES RECEIVABLE	136,029	-	-	136,029
INTEREST RECEIVABLE	267	-	-	267
LOANS RECEIVABLE	2,700	-	-	2,700
DUE FROM OTHER FUNDS	30,323	32	17,927	12,364
DUE FROM OTHER GOVERNMENTS	5,177	-	5,177	-
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 1,933,949</u>	<u>\$ 2,416</u>	<u>\$ 1,290,686</u>	<u>\$ 640,847</u>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 55,319	\$ -	\$ 1,819	\$ 53,500
DUE TO OTHER GOVERNMENTS	587,347	-	-	587,347
TOTAL LIABILITIES	<u>642,666</u>	<u>-</u>	<u>1,819</u>	<u>640,847</u>
FUND BALANCE:				
RESERVED FOR INVESTMENT PARTICIPANTS	1,288,867	-	1,288,867	-
RESERVED FOR ENDOWMENTS	421	421	-	-
UNRESERVED, UNDESIGNATED	1,995	1,995	-	-
TOTAL FUND BALANCE	<u>1,291,283</u>	<u>2,416</u>	<u>1,288,867</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,933,949</u>	<u>\$ 2,416</u>	<u>\$ 1,290,686</u>	<u>\$ 640,847</u>

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
EXPENDABLE TRUST FUNDS  
JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	LAW LIBRARY	BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
<b>ASSETS</b>					
CASH AND CASH EQUIVALENTS	\$ 2,384	\$ 1,969	\$ 343	\$ 68	\$ 4
DUE FROM OTHER FUNDS	32	26	5	1	-
TOTAL ASSETS	<u>\$ 2,416</u>	<u>\$ 1,995</u>	<u>\$ 348</u>	<u>\$ 69</u>	<u>\$ 4</u>
<b>FUND BALANCE</b>					
LIABILITIES:					
OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:					
RESERVED FOR ENDOWMENTS	\$ 421	\$ -	\$ 348	\$ 69	\$ 4
UNRESERVED, UNDESIGNATED	1,995	1,995	-	-	-
TOTAL FUND BALANCE	<u>2,416</u>	<u>1,995</u>	<u>348</u>	<u>69</u>	<u>4</u>
TOTAL FUND BALANCE	<u>\$ 2,416</u>	<u>\$ 1,995</u>	<u>\$ 348</u>	<u>\$ 69</u>	<u>\$ 4</u>

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
EXPENDABLE TRUST FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	LAW LIBRARY	BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
REVENUES:					
REVENUES FROM USE OF MONEY & PROPERTY	\$ 133	\$ 106	\$ 23	\$ 4	\$ -
CHARGES FOR CURRENT SERVICES	4	3	1	-	-
OTHER REVENUES	1,490	1,457	32	1	-
TOTAL REVENUES	1,627	1,566	56	5	-
EXPENDITURES:					
CURRENT:					
PUBLIC PROTECTION	-	-	-	-	-
EDUCATION	1,201	1,200	-	-	1
TOTAL EXPENDITURES	1,201	1,200	-	-	1
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	426	366	56	5	(1)
OTHER FINANCING SOURCES (USES):					
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-	-	-
FUND BALANCE, JULY 1, 2000, AS PREVIOUSLY REPORTED	1,990	1,629	292	64	5
CUMULATIVE EFFECT DUE TO CHANGE IN ACCOUNTING PRINCIPLES	-	-	-	-	-
FUND BALANCE, JULY 1, 2000	1,990	1,629	292	64	5
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	-	-	-	-	-
FUND BALANCE, JUNE 30, 2001	\$ 2,416	\$ 1,995	\$ 348	\$ 69	\$ 4

COUNTY OF SAN BERNARDINO  
STATEMENT OF NET ASSETS  
INVESTMENT TRUST FUND  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

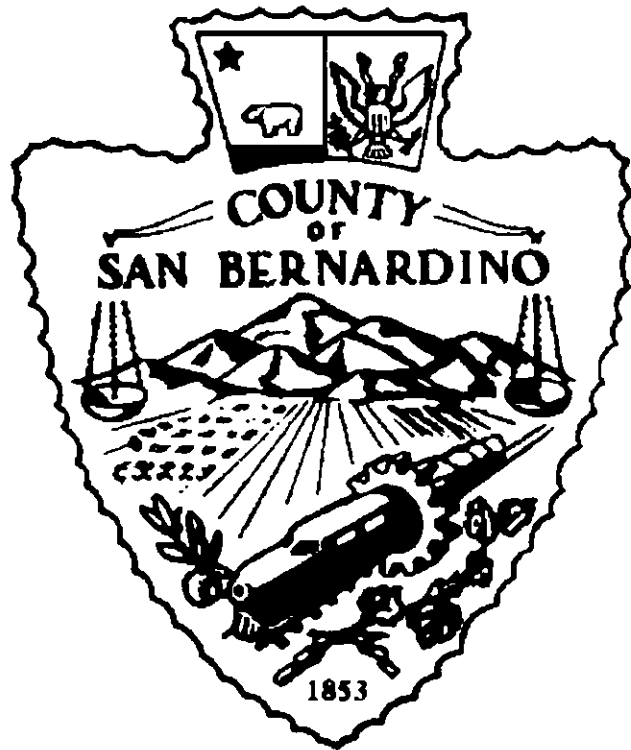
	<u>INVESTMENT TRUST FUND</u>
<b>ASSETS:</b>	
CASH AND CASH EQUIVALENTS	\$ 1,267,479
<b>RECEIVABLES:</b>	
ACCOUNTS RECEIVABLE	103
LOANS RECEIVABLE	-
DUE FROM OTHER FUNDS	17,927
DUE FROM OTHER GOVERNMENTS	<u>5,177</u>
TOTAL RECEIVABLES	<u>23,207</u>
TOTAL ASSETS	<u>1,290,686</u>
<b>LIABILITIES:</b>	
DUE TO OTHER FUNDS	<u>1,819</u>
TOTAL LIABILITIES	<u>1,819</u>
<b>NET ASSETS HELD IN TRUST</b>	<u><u>\$ 1,288,867</u></u>

COUNTY OF SAN BERNARDINO  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 JUNE 30, 2001 (IN THOUSANDS)

	TOTAL	SPECIAL ASSESSMENT FUNDS	OTHER AGENCY FUNDS
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 479,388	\$ 3,293	\$ 476,095
INVESTMENTS	9,849	-	9,849
TAXES RECEIVABLE	136,029	-	136,029
INTEREST RECEIVABLE	267	-	267
LOANS RECEIVABLE	2,700	-	2,700
DUE FROM OTHER FUNDS	12,364	39	12,325
ADVANCES TO OTHER FUNDS	250	-	250
TOTAL ASSETS	<u>\$ 640,847</u>	<u>\$ 3,332</u>	<u>\$ 637,515</u>
<b>LIABILITIES</b>			
DUE TO OTHER FUNDS	\$ 53,500	\$ -	\$ 53,500
DUE TO OTHER GOVERNMENTS	587,347	3,332	584,015
TOTAL LIABILITIES	<u>\$ 640,847</u>	<u>\$ 3,332</u>	<u>\$ 637,515</u>

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

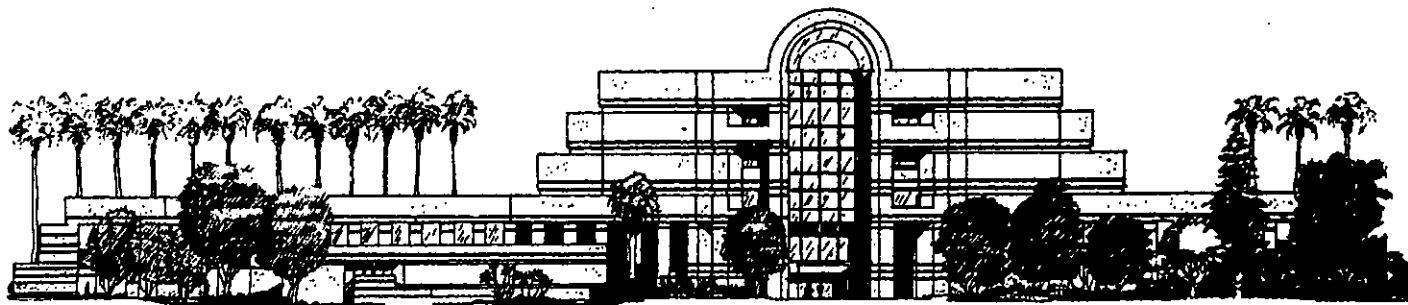
	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
<b>TOTAL AGENCY FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 383,910	\$ 5,787,411	\$ 5,691,933	\$ 479,388
INVESTMENTS	11,340	9,849	11,340	9,849
TAXES RECEIVABLE	111,707	136,029	111,707	136,029
INTEREST RECEIVABLE	313	267	313	267
LOANS RECEIVABLE	2,700	-	-	2,700
DUE FROM OTHER FUNDS	10,295	12,364	10,295	12,364
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 520,515</u>	<u>\$ 5,945,920</u>	<u>\$ 5,825,588</u>	<u>\$ 640,847</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 38,472	\$ 53,500	\$ 38,472	\$ 53,500
DUE TO OTHER GOVERNMENTS	482,043	587,347	482,043	587,347
TOTAL LIABILITIES	<u>\$ 520,515</u>	<u>\$ 640,847</u>	<u>\$ 520,515</u>	<u>\$ 640,847</u>
<b>SPECIAL ASSESSMENT FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 3,554	\$ 2,368	\$ 2,629	\$ 3,293
DUE FROM OTHER FUNDS	43	39	43	39
TOTAL ASSETS	<u>\$ 3,597</u>	<u>\$ 2,407</u>	<u>\$ 2,672</u>	<u>\$ 3,332</u>
LIABILITIES:				
DUE TO OTHER GOVERNMENTS	\$ 3,597	\$ 3,332	\$ 3,597	\$ 3,332
TOTAL LIABILITIES	<u>\$ 3,597</u>	<u>\$ 3,332</u>	<u>\$ 3,597</u>	<u>\$ 3,332</u>
<b>OTHER AGENCY FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 380,356	\$ 5,785,043	\$ 5,689,304	\$ 476,095
INVESTMENTS	11,340	9,849	11,340	9,849
TAXES RECEIVABLE	111,707	136,029	111,707	136,029
INTEREST RECEIVABLE	313	267	313	267
LOANS RECEIVABLE	2,700	-	-	2,700
DUE FROM OTHER FUNDS	10,252	12,325	10,252	12,325
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 516,918</u>	<u>\$ 5,943,513</u>	<u>\$ 5,822,916</u>	<u>\$ 637,515</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 38,472	\$ 53,500	\$ 38,472	\$ 53,500
DUE TO OTHER GOVERNMENTS	478,446	584,015	478,446	584,015
TOTAL LIABILITIES	<u>\$ 516,918</u>	<u>\$ 637,515</u>	<u>\$ 516,918</u>	<u>\$ 637,515</u>





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# **GENERAL FIXED ASSETS ACCOUNT GROUP**



## **GENERAL FIXED ASSETS ACCOUNT GROUP DESCRIPTION**

The General Fixed Assets Account Group is used to provide accountability and control for the County's fixed assets other than those accounted for in Enterprise Funds, Internal Service Funds, or the Pension Trust Fund.

COUNTY OF SAN BERNARDINO  
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE  
JUNE 30, 2001 (IN THOUSANDS)

GENERAL FIXED ASSETS:

LAND	\$ 48,024
IMPROVEMENTS TO LAND	103,485
STRUCTURES AND IMPROVEMENTS	401,381
EQUIPMENT	124,069
CONSTRUCTION IN PROGRESS	<u>33,225</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 710,184</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

GENERAL FUND	\$ 577,166
SPECIAL REVENUE FUNDS	131,860
CAPITAL PROJECTS FUNDS	<u>1,158</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 710,184</u>

COUNTY OF SAN BERNARDINO  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION  
JUNE 30, 2001 (IN THOUSANDS)

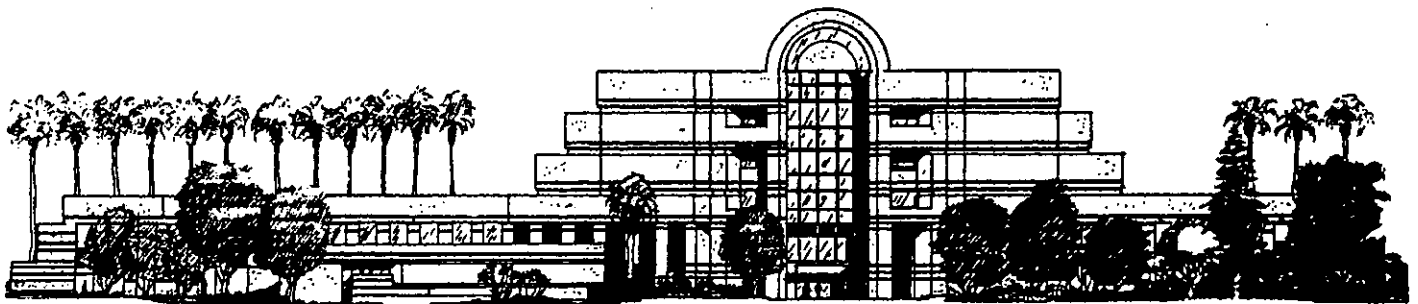
	<u>TOTAL</u>	<u>LAND</u>	<u>IMPROVEMENTS TO LAND</u>	<u>STRUCTURES &amp; IMPROVEMENTS</u>	<u>EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>
FUNCTION:						
GENERAL GOVERNMENT	\$ 86,108	\$ 4,289	\$ 9,050	\$ 62,218	\$ 5,637	\$ 4,914
PUBLIC PROTECTION	406,782	19,897	9,196	289,772	78,708	9,209
PUBLIC WAYS AND FACILITIES	100,587	17,139	43,579	10,074	13,917	15,878
HEALTH AND SANITATION	10,251	-	-	5,638	4,316	297
PUBLIC ASSISTANCE	21,765	832	33	3,325	17,569	6
RECREATION & CULTURAL SERVICES	76,004	4,735	41,608	24,101	2,832	2,728
EDUCATION	<u>8,687</u>	<u>1,132</u>	<u>19</u>	<u>6,253</u>	<u>1,090</u>	<u>193</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 710,184</u>	<u>\$ 48,024</u>	<u>\$ 103,485</u>	<u>\$ 401,381</u>	<u>\$ 124,069</u>	<u>\$ 33,225</u>

COUNTY OF SAN BERNARDINO  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

	<u>BALANCE</u> <u>JULY 1, 2000</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2001</u>
<b>FUNCTION:</b>				
GENERAL GOVERNMENT	\$ 77,842	\$ 11,422	\$ 3,156	\$ 86,108
PUBLIC PROTECTION	384,815	30,613	8,646	406,782
PUBLIC WAYS AND FACILITIES	98,634	3,539	1,586	100,587
HEALTH AND SANITATION	10,174	595	518	10,251
PUBLIC ASSISTANCE	20,126	2,392	753	21,765
RECREATION AND CULTURAL SERVICES	75,800	4,051	3,847	76,004
EDUCATION	<u>7,700</u>	<u>995</u>	<u>8</u>	<u>8,687</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 675,091</u>	<u>\$ 53,607</u>	<u>\$ 18,514</u>	<u>\$ 710,184</u>

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# **GENERAL LONG-TERM DEBT ACCOUNT GROUP**



## **GENERAL LONG-TERM DEBT ACCOUNT GROUP DESCRIPTION**

The General Long-Term Debt Account Group is used for long-term obligations that are not specific liabilities of Enterprise Funds, Internal Service Funds, or the Pension Trust Fund. Included in long-term debt are liabilities for litigation and self-insured claims, employee compensated absences, bonds and notes payable, and capital lease obligations.

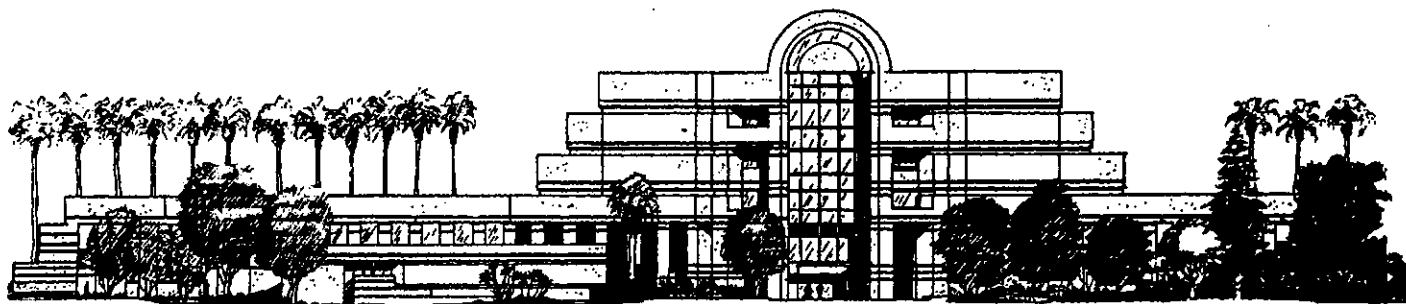
COUNTY OF SAN BERNARDINO  
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
YEAR ENDED JUNE 30, 2001 (IN THOUSANDS)

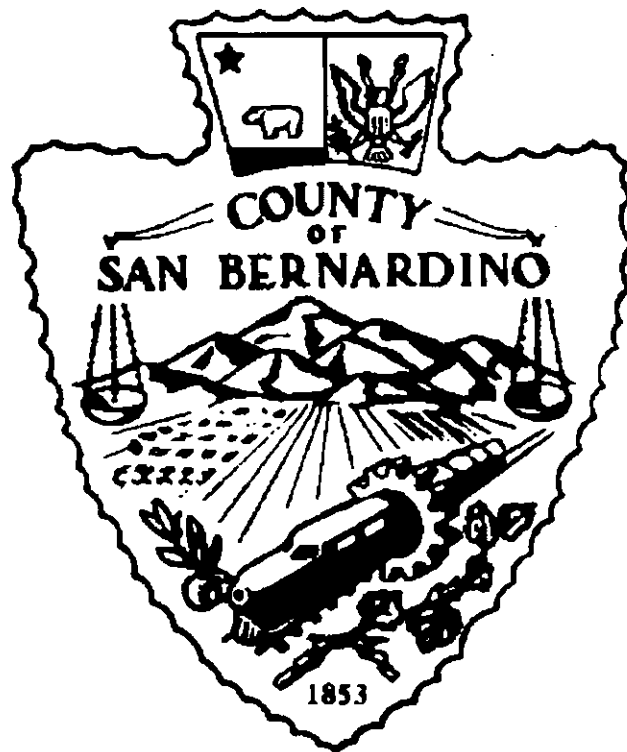
	<u>BALANCE</u> <u>JULY 1, 2000</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2001</u>
<b>GENERAL LONG-TERM DEBT:</b>				
EMPLOYEE COMPENSATED ABSENCES	\$ 82,038	\$ 3,247	\$ -	\$ 85,285
BONDS AND NOTES PAYABLE	737,041	-	96,695	640,346
CAPITAL LEASE OBLIGATIONS	5,881	2,979	2,491	6,369
OTHER LONG-TERM OBLIGATIONS	<u>7,009</u>	<u>3,560</u>	<u>82</u>	<u>10,487</u>
TOTAL GENERAL LONG-TERM DEBT	<u>\$ 831,969</u>	<u>\$ 9,786</u>	<u>\$ 99,268</u>	<u>\$ 742,487</u>



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# STATISTICAL SECTION



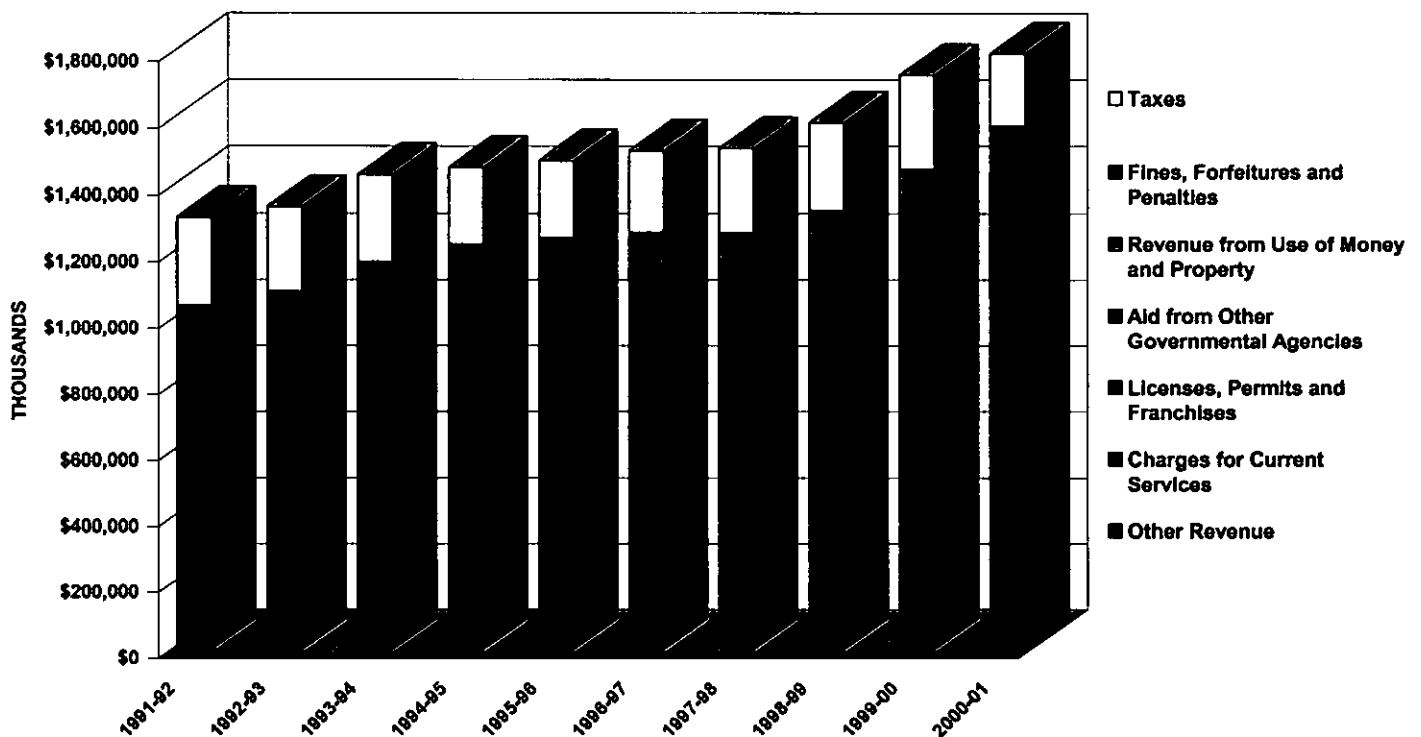


COUNTY OF SAN BERNARDINO  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS (IN THOUSANDS)

SOURCE	1991-92	1992-93	1993-94	1994-95	1995-96
TAXES	\$ 269,031	\$ 256,244	\$ 263,504	\$ 231,778	\$ 232,321
LICENSES, PERMITS AND FRANCHISES	12,901	12,062	8,472	7,846	7,246
FINES, FORFEITURES AND PENALTIES	9,110	7,735	8,180	9,119	9,698
REVENUE FROM USE OF MONEY AND PROPERTY	48,649	39,513	66,426	65,040	70,662
AID FROM OTHER GOVERNMENTAL AGENCIES	811,360	863,842	902,935	929,838	980,557
CHARGES FOR CURRENT SERVICES	146,508	144,590	171,092	194,564	158,692
OTHER REVENUES	11,401	16,648	16,279	20,582	19,303
TOTAL	<u>\$ 1,308,960</u>	<u>\$ 1,340,634</u>	<u>\$ 1,436,888</u>	<u>\$ 1,458,767</u>	<u>\$ 1,478,479</u>

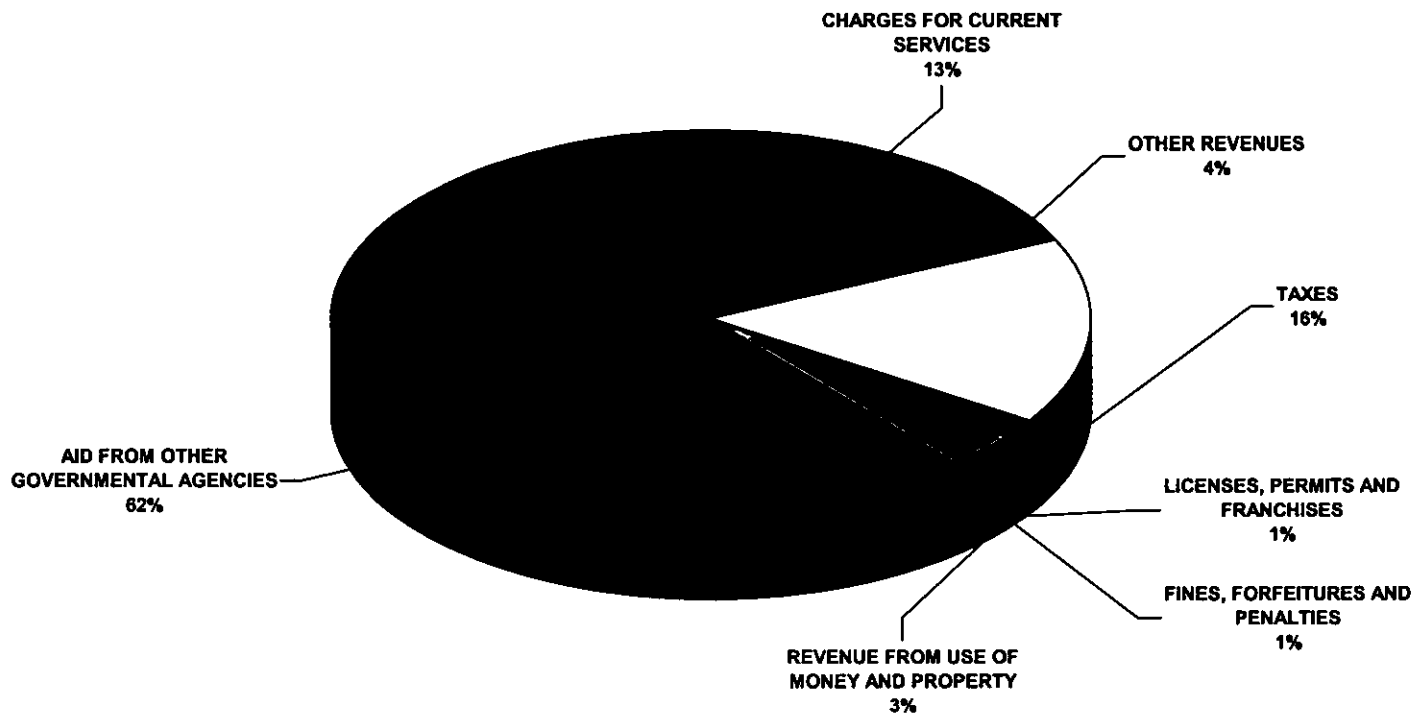
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

## REVENUE TRENDS



<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>SOURCE</u>
\$ 243,678	\$ 253,379	\$ 262,345	\$ 280,499	\$ 303,313	TAXES
8,842	13,701	14,079	15,202	15,766	LICENSES, PERMITS AND FRANCHISES
11,884	15,599	18,936	20,168	18,440	FINES, FORFEITURES AND PENALTIES
81,228	64,276	54,949	55,948	58,182	REVENUE FROM USE OF MONEY AND PROPERTY
961,601	941,671	992,829	1,077,662	1,169,708	AID FROM OTHER GOVERNMENTAL AGENCIES
188,103	201,079	231,473	239,699	248,090	CHARGES FOR CURRENT SERVICES
11,853	25,594	17,612	45,492	70,157	OTHER REVENUES
<u>\$ 1,507,189</u>	<u>\$ 1,515,299</u>	<u>\$ 1,592,223</u>	<u>\$ 1,734,670</u>	<u>\$ 1,883,656</u>	TOTAL

## REVENUE SOURCES

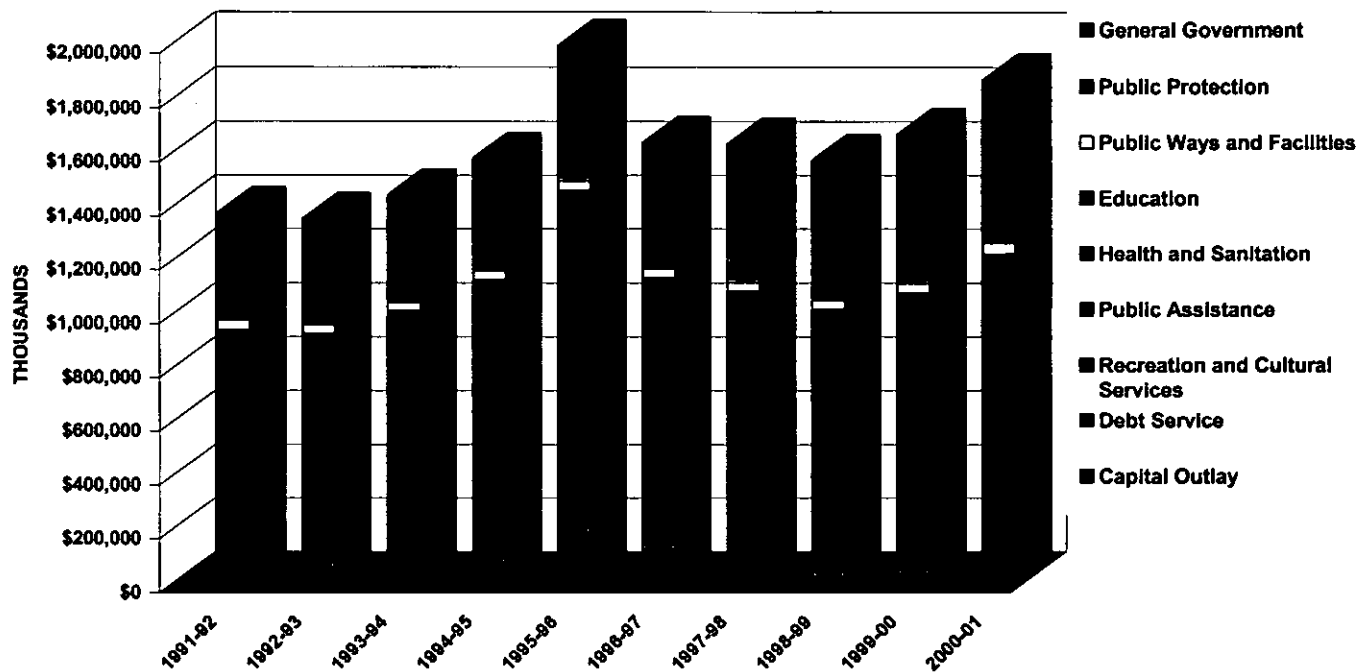


COUNTY OF SAN BERNARDINO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS (IN THOUSANDS)

FUNCTION	1991-92	1992-93	1993-94	1994-95	1995-96
GENERAL GOVERNMENT	\$ 80,439	\$ 71,704	\$ 71,477	\$ 65,976	\$ 92,092
PUBLIC PROTECTION	317,001	322,011	325,946	353,176	460,619
PUBLIC WAYS AND FACILITIES	37,524	32,453	33,855	33,905	37,335
HEALTH AND SANITATION	180,071	174,207	200,302	222,392	241,577
PUBLIC ASSISTANCE	593,953	620,457	662,508	703,955	910,974
EDUCATION	10,212	10,521	9,661	8,901	8,821
RECREATION AND CULTURAL SERVICES	13,437	11,518	9,285	9,591	11,706
DEBT SERVICE	50,688	53,489	83,300	107,493	97,722
CAPITAL OUTLAY	99,574	65,390	53,005	81,361	194,967
TOTAL	<u>\$ 1,382,899</u>	<u>\$ 1,361,750</u>	<u>\$ 1,449,339</u>	<u>\$ 1,586,750</u>	<u>\$ 2,055,813</u>

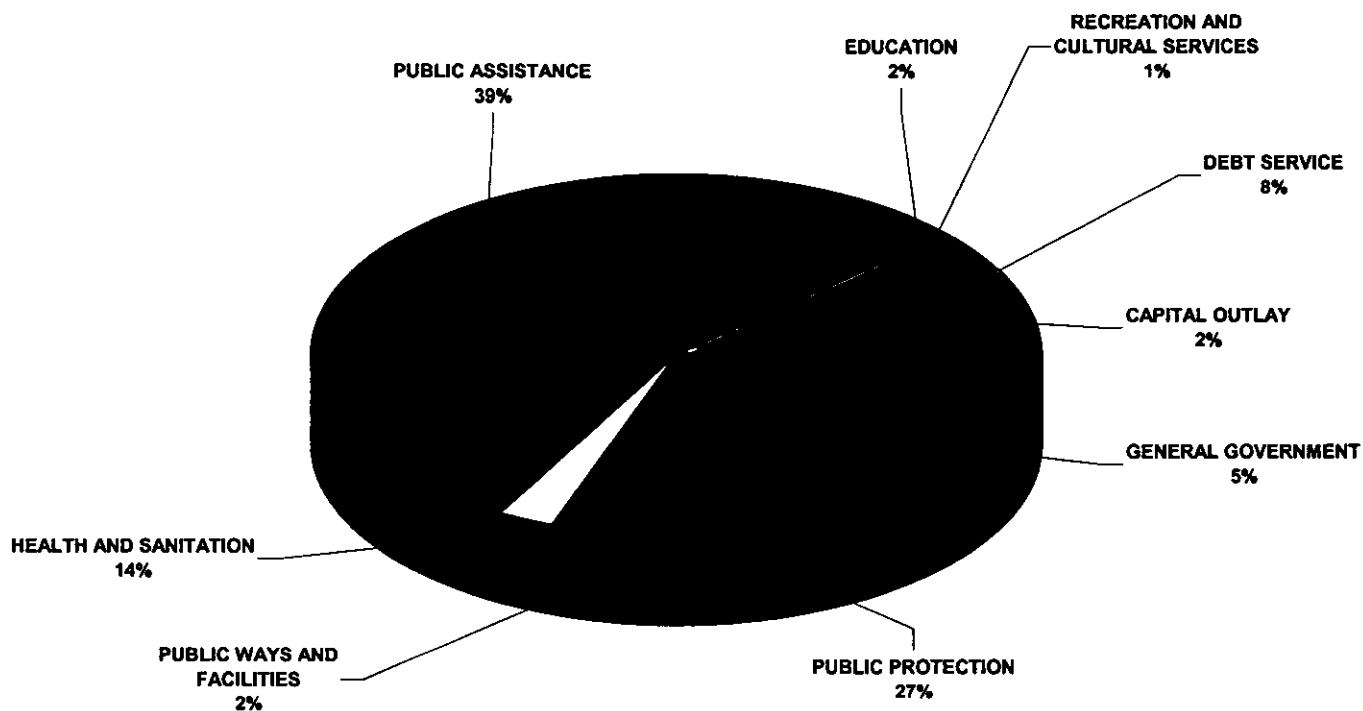
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

## EXPENDITURE TRENDS



<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>FUNCTION</u>
\$ 66,889	\$ 85,399	\$ 80,223	\$ 82,523	\$ 91,459	GENERAL GOVERNMENT
401,533	428,582	439,974	470,918	510,068	PUBLIC PROTECTION
34,616	33,727	35,100	36,237	43,178	PUBLIC WAYS AND FACILITIES
213,170	230,119	256,222	274,474	272,180	HEALTH AND SANITATION
666,749	626,647	646,888	678,314	709,821	PUBLIC ASSISTANCE
8,627	8,918	10,080	11,235	40,899	EDUCATION
11,977	11,157	11,931	11,340	14,058	RECREATION AND CULTURAL SERVICES
108,990	113,328	67,949	71,820	148,134	DEBT SERVICE
131,847	101,739	31,046	38,262	44,829	CAPITAL OUTLAY
<u>\$ 1,644,398</u>	<u>\$ 1,639,616</u>	<u>\$ 1,579,413</u>	<u>\$ 1,675,123</u>	<u>\$ 1,874,626</u>	TOTAL

## EXPENDITURES BY FUNCTION



COUNTY OF SAN BERNARDINO  
PROPERTY TAX LEVIES, COLLECTIONS, AND DELINQUENCIES  
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	TAX LEVY	COLLECTIONS		DELINQUENCY	
		AMOUNT (1)	PERCENT	AMOUNT	PERCENT
1991-92	\$ 827,555	\$ 762,033	92.1 %	\$ 65,522	7.9 %
1992-93	887,756	811,443	91.4	76,313	8.6
1993-94	921,240	844,237	91.6	77,003	8.4
1994-95	907,776	822,915	90.7	84,861	9.3
1995-96	924,364	858,062	92.8	66,302	7.2
1996-97	931,302	862,854	92.7	68,448	7.3
1997-98	940,414	874,882	93.0	65,532	7.0
1998-99	970,426	906,204	93.4	64,222	6.6
1999-00	995,499	938,047	94.2	57,452	5.8
2000-01	1,044,654	995,354	95.3	49,300	4.7

Note:

- (1) Included above are amounts collected by the County on behalf of itself, school districts, cities and special districts under the supervision of their own governing boards.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO  
GROSS ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) SECURED</u>	<u>(1) UNSECURED</u>	<u>TOTAL</u>
1991-92	\$ 53,588,142	\$ 2,760,399	\$ 56,348,541
1992-93	56,896,371	3,057,565	59,953,936
1993-94	58,552,377	2,984,566	61,536,943
1994-95	57,872,470	2,855,516	60,727,986
1995-96	58,221,977	2,979,827	61,201,804
1996-97	58,673,355	3,130,796	61,804,151
1997-98	59,436,693	3,310,372	62,747,065
1998-99	60,369,414	3,503,927	63,873,341
1999-00	62,029,287	3,414,687	65,443,974
2000-01	63,875,019	3,583,212	67,458,231

Note:

(1) Valuations include State reimbursed exemptions but exclude redevelopment tax allocations.

Source: Auditor/Controller-Recorder, County of San Bernardino.



COUNTY OF SAN BERNARDINO  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - TAX RATE AREA 7000 (1)  
(\$1 PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>SAN BERNARDINO COUNTY GENERAL</u>	<u>SCHOOLS</u>	<u>SAN BERNARDINO MUNICIPAL WATER</u>	<u>TOTAL</u>
1991-92	1.0000	0.0055	0.1250	1.1305
1992-93	1.0000	0.0078	0.1000	1.1078
1993-94	1.0000	0.0059	0.0900	1.0959
1994-95	1.0000	0.0006	0.0870	1.0876
1995-96	1.0000	0.0012	0.0870	1.0882
1996-97	1.0000	0.0018	0.0870	1.0888
1997-98	1.0000	0.0015	0.1070	1.1085
1998-99	1.0000	0.0015	0.1070	1.1085
1999-00	1.0000	0.0426	0.1070	1.1496
2000-01	1.0000	0.0336	0.1070	1.1406

Note:

- (1) The tax rate for Tax Rate Area 7000, which applies to most of the property within the City of San Bernardino, is used to illustrate the breakdown of a tax rate within the County.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO  
COMPUTATION OF LEGAL DEBT MARGIN AND BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) LEGAL DEBT LIMIT</u>	<u>(4) BONDED DEBT</u>	<u>LEGAL DEBT MARGIN</u>	<u>RATIO OF BONDED DEBT TO ASSESSED VALUE</u>	<u>BONDED DEBT PER CAPITA</u>
1991-92	1,531	\$ 56,348,541	\$ 704,357	\$ 9,179	\$ 695,178	0.02 %	6.00
1992-93	1,556	59,953,936	749,424	8,534	740,890	0.01	5.48
1993-94	1,592	61,536,943	769,212	7,618	761,594	0.01	4.79
1994-95	1,618	60,727,986	759,100	6,832	752,268	0.01	4.22
1995-96	1,589	61,201,804	765,023	6,107	758,916	0.01	3.84
1996-97	1,587	61,804,151	772,552	5,290	767,262	0.01	3.33
1997-98	1,622	62,747,065	784,338	4,683	779,655	0.01	2.89
1998-99	1,654	63,873,341	798,417	4,177	794,240	0.01	2.53
1999-00	1,689	65,443,974	818,050	3,691	814,359	0.01	2.19
2000-01	1,764	67,458,231	843,228	3,365	839,863	0.01	1.91

Notes:

- (1) Source: California Department of Finance.
- (2) Valuations include State reimbursed exemptions, but exclude redevelopment tax allocations.
- (3) The legal debt limit is 1.25% of assessed value.
- (4) Bonded debt subject to limitation; amount includes only general obligation bonds.

COUNTY OF SAN BERNARDINO  
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT  
AS OF JUNE 30, 2001

2000-01 ASSESSED VALUATION (1): \$ 67,458,231,136

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/01</u>
METROPOLITAN WATER DISTRICT	2.845 %	\$ 15,006,806
FONTANA UNIFIED SCHOOL DISTRICT	100.000	69,428,353
REDLANDS UNIFIED SCHOOL DISTRICT	100.000	29,845,000
RIALTO UNIFIED SCHOOL DISTRICT	100.000	19,995,038
RIM OF THE WORLD UNIFIED SCHOOL DISTRICT LEASE TAX OBLIGATIONS	100.000	6,260,000
SAN BERNARDINO UNIFIED SCHOOL DISTRICT	100.000	34,950,000
OTHER UNIFIED SCHOOL DISTRICTS	100.000	20,686,969
UNION HIGH SCHOOL DISTRICTS	100.000	106,593,731
SCHOOL DISTRICTS	100.000	78,407,874
CITY OF REDLANDS	100.000	5,780,000
OTHER CITIES	100.000	145,000
COUNTY SERVICE AREAS	100.000	3,687,742
MOJAVE WATER AGENCY	100.000	24,540,000
MOJAVE WATER AGENCY, I.D.M.	100.000	47,440,000
COUNTY WATER DISTRICTS	100.000 (1)	3,316,220
FONTANA COMMUNITY FACILITIES DISTRICTS	100.000	167,410,000
YUCAIPA COMMUNITY FACILITIES DISTRICT NO. 98-1	100.000	17,370,000
RANCHO CUCAMONGA COMMUNITY FACILITIES DISTRICTS	100.000	23,010,000
CHINO HILLS COMMUNITY FACILITIES DISTRICTS	100.000	45,595,000
OTHER COMMUNITY FACILITIES DISTRICT	100.000	146,513,405
CITY, COUNTY AND SPECIAL DISTRICT 1915 ACT BONDS (Estimate)	100.000	192,249,994
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		<u>\$ 1,058,231,132</u>

<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/01</u>
SAN BERNARDINO COUNTY GENERAL FUND OBLIGATIONS	100.000 %	\$ 1,065,735,000
SAN BERNARDINO COUNTY PENSION OBLIGATIONS	100.000	363,792,579
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION	99.725	8,626,213
COMMUNITY COLLEGE DISTRICT CERTIFICATES OF PARTICIPATION	Various	63,417,295
CHINO UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	64,525,000 (2)
COLTON JOINT UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	14,602,500
YUCAIPA-CALIMESA JOINT UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	86.664	21,964,991
OTHER UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	63,205,680
UNION HIGH SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	16,580,000
ONTARIO-MONTCLAIR SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	16,800,000
OTHER SCHOOL DISTRICT GENERAL FUND OBLIGATIONS	100.000	22,575,000
CITY OF FONTANA CERTIFICATES OF PARTICIPATION	100.000	26,590,000
CITY OF REDLANDS CERTIFICATES OF PARTICIPATION	100.000	19,820,000
CITY OF SAN BERNARDINO GENERAL FUND OBLIGATIONS	100.000	41,092,284
OTHER CITY GENERAL FUND OBLIGATIONS	100.000	45,617,290
WATER DISTRICT CERTIFICATES OF PARTICIPATION	100.000	8,920,000
OTHER SPECIAL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	1,677,363
<b>TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT</b>		<b>1,865,541,195</b>
LESS:		
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION		8,626,213
CITY OF SAN BERNARDINO SELF-SUPPORTING OBLIGATIONS		10,184,800
<b>TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT</b>		<b>\$ 1,846,730,182</b>
<b>COMBINED GROSS DEBT</b>		<b>\$ 2,923,772,327 (3)</b>
<b>COMBINED NET DEBT</b>		<b>2,904,961,314</b>
<b><u>RATIOS TO ASSESSED VALUATION</u></b>		
COMBINED DIRECT DEBT (\$1,489,281,349) .....	2.12%	
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT .....	1.27%	
COMBINED GROSS DEBT .....	4.33%	
COMBINED NET DEBT .....	4.31%	

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/2001: \$ 1,768,043

**Notes:**

Source: California Municipal Statistics.

(1) All 100% except Rand Communities County Water District, I.D. No. 1.

(2) Excludes accreted values.

(3) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds, and non-bonded capital lease obligations.

COUNTY OF SAN BERNARDINO  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADVANCE REFUNDING ESCROW</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1991-92	\$ 16,638	\$ 34,050	\$ -	\$ 50,688	\$ 1,382,899	3.67 %
1992-93	18,585	34,904	-	53,489	1,361,750	3.93
1993-94	20,331	47,714	15,255	83,300	1,449,339	5.75
1994-95	41,166	66,327	-	107,493	1,586,750	6.77
1995-96	20,642	71,193	5,887	97,722	2,055,813	4.75
1996-97	36,470	72,520	39,135	148,125	1,644,398	9.01
1997-98	36,630	76,698	76,240	189,568	1,639,616	11.56
1998-99	28,787	39,162	-	67,949	1,579,413	4.30
1999-00	22,136	49,684	-	71,820	1,675,123	4.29
2000-01	99,557	48,577	-	148,134	1,874,626	7.90

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2001

COVERAGE	AMOUNT	INSURED
General and Automobile Liability	County pays all claims with negligence.	County is completely self-insured up to \$250,000 per claim or occurrence. CSAC EIA Liability Program II pool covers losses from \$250,000. Excess coverage provides coverage to \$30 million.
Fire, Lightning and Earthquake Extended Coverage	Replacement value.	CSAC EIA with \$25,000 deductible - 5% deductible for earthquake
Medical Malpractice	\$30,000,000 Professional or Hospital Liability.	Self-insured program is supplemented CSAC EIA that provides annual coverage on an occurrence basis. Deductible at \$1 million for each claim. Maximum coverage under this policy is \$10 million per occurrence with additional \$20 million under the GLII Program.
Airport Liability	\$50,000,000.	Premises liability, contractual liability, products liability, completed operations; personal protective injury, hangarkeepers, owners and contractors protective with Associated Aviation.
Comprehensive Disappearance, Destructions and Dishonesty	\$10,000,000.	CSAC EIA Crime Program - \$100,000 deductible per claim or occurrence
Faithful Performance Bond	\$10,000,000 employee dishonesty.	CSAC EIA Crime Program - \$100,000 deductible per claim or occurrence
Worker's Compensation	Statutory for Worker's Compensation. \$2,000,000 for Employer's Liability.	Self-Insured first \$1,000,000. Excess with CSAC EIA for statutory limits.
Employee Health - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Dental - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Life - Contact Human Resources Department	Varies.	Contact Human Resources Department.

Source: Risk Management, County of San Bernardino.

COUNTY OF SAN BERNARDINO  
PUBLIC OFFICIAL BLANKET BOND (1) (2)  
JUNE 30, 2001

	<u>FAITHFUL PERFORMANCE BOND/ EMPLOYEE DISHONESTY</u>	<u>FORGERY/ALTERATION, DISAPPEARANCE &amp; DESTRUCTION, ROBBERY COMPUTER FRAUD</u>
ASSESSOR	\$ 10,000,000	\$ 5,000,000
AUDITOR/CONTROLLER	10,000,000	5,000,000
BOARD OF SUPERVISORS (PER SUPERVISOR)	10,000,000	5,000,000
DISTRICT ATTORNEY	10,000,000	5,000,000
PUBLIC ADMINISTRATOR-CORONER	10,000,000	5,000,000
SHERIFF	10,000,000	5,000,000
SUPERINTENDENT OF SCHOOLS	10,000,000	5,000,000
SUPERIOR COURT JUDGES	10,000,000	5,000,000
TREASURER-TAX COLLECTOR:		
TREASURER	10,000,000	5,000,000
TAX COLLECTOR	10,000,000	5,000,000

Notes:

- (1) Coverage with CSAC EIA Crime Program
- (2) Per occurrence.
- (3) \$100,000 Deductible

COUNTY OF SAN BERNARDINO  
REVENUE BOND COVERAGE  
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	GROSS REVENUE	OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1991-92	\$ 6,225	\$ -	\$ 6,225	\$ -	\$ 6,225	\$ 6,225	1.0
1992-93	6,225	-	6,225	-	6,225	6,225	1.0
1993-94	6,225	-	6,225	-	6,225	6,225	1.0
1994-95	6,225	-	6,225	-	6,225	6,225	1.0
1995-96	32,459	8,535	23,924	6,285	1,635	7,920	3.0
1996-97	71,929	7,947	63,982	28,295	33,909	62,204	1.0
1997-98	55,012	541	54,471	21,925	32,546	54,471	1.0
1998-99	50,569	493	50,076	18,670	31,406	50,076	1.0
1999-00	41,290	1,259	40,031	9,185	30,559	39,744	1.0
2000-01	113,996	486	113,510	86,090	27,420	113,510	1.0



COUNTY OF SAN BERNARDINO  
BUILDING PERMIT VALUATIONS, DWELLING UNITS AND BANK DEPOSITS (1)  
LAST TEN CALENDAR YEARS

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
VALUATIONS: (2)					
RESIDENTIAL	\$ 804,001	\$ 836,875	\$ 710,922	\$ 658,110	\$ 573,852
NONRESIDENTIAL	<u>560,703</u>	<u>290,451</u>	<u>302,209</u>	<u>368,011</u>	<u>411,129</u>
TOTAL	<u>\$ 1,364,704</u>	<u>\$ 1,127,326</u>	<u>\$ 1,013,131</u>	<u>\$ 1,026,121</u>	<u>\$ 984,981</u>
NEW DWELLING UNITS: (2)					
SINGLE FAMILY	\$ 5,969	\$ 5,882	\$ 5,354	\$ 4,585	\$ 3,852
MULTIPLE FAMILY	<u>866</u>	<u>1,356</u>	<u>498</u>	<u>145</u>	<u>101</u>
TOTAL	<u>\$ 6,835</u>	<u>\$ 7,238</u>	<u>\$ 5,852</u>	<u>\$ 4,730</u>	<u>\$ 3,953</u>
BANK DEPOSITS (3)	<u>\$ 4,828,284</u>	<u>\$ 4,778,162</u>	<u>\$ 5,541,160</u>	<u>\$ 5,625,169</u>	<u>\$ 5,581,891</u>

Notes:

- (1) Building Permit Valuations and Bank Deposits are in thousands.
- (2) Source: Construction Industry Research Board.
- (3) Source: Federal Reserve Research Library.

<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
\$ 732,403	\$ 842,497	\$ 993,156	\$ 1,250,197	\$ 1,127,597
<u>397,631</u>	<u>527,367</u>	<u>642,910</u>	<u>758,616</u>	<u>766,421</u>
<u>\$ 1,130,034</u>	<u>\$ 1,369,864</u>	<u>\$ 1,636,066</u>	<u>\$ 2,008,813</u>	<u>\$ 1,894,018</u>

VALUATIONS: (2)

RESIDENTIAL

NONRESIDENTIAL

TOTAL

\$ 4,703	\$ 5,124	\$ 5,602	\$ 6,593	\$ 5,865
<u>311</u>	<u>469</u>	<u>511</u>	<u>479</u>	<u>715</u>
<u>\$ 5,014</u>	<u>\$ 5,593</u>	<u>\$ 6,113</u>	<u>\$ 7,072</u>	<u>\$ 6,580</u>

NEW DWELLING UNITS: (2)

SINGLE FAMILY

MULTIPLE FAMILY

TOTAL

<u>\$ 5,706,988</u>	<u>\$ 9,017,358</u>	<u>\$ 9,423,092</u>	<u>\$ 9,632,110</u>	<u>\$ 9,956,470</u>
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BANK DEPOSITS (3)

COUNTY OF SAN BERNARDINO  
 DEMOGRAPHIC STATISTICS  
 LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) POPULATION COUNTY OF SAN BERNARDINO</u>	<u>(1) POPULATION STATE OF CALIFORNIA</u>	<u>(2) POPULATION UNITED STATES</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE COUNTY OF SAN BERNARDINO</u>
1991-92	1,531	30,538	253,868	309	8.0 %
1992-93	1,556	31,143	256,899	315	11.2
1993-94	1,592	31,556	258,897	322	9.5
1994-95	1,618	32,344	262,176	327	8.2
1995-96	1,589	32,321	264,023	336	7.9
1996-97	1,587	32,609	266,490	347	7.2
1997-98	1,621	33,252	270,732	357	6.3
1998-99	1,654	33,773	273,630	365	5.6
1999-00	1,689	34,336	275,377	374	4.8
2000-01	1,764	34,818	276,059	383	4.6

(1) Source: California Department of Finance.

(2) Source: U. S. Census Bureau.

(3) Source: Superintendent of Schools.

(4) Source: California Employment Development Department.

COUNTY OF SAN BERNARDINO  
 PRINCIPAL TAXPAYERS  
 JUNE 30, 2001

<u>TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>TOTAL TAX LEVY FISCAL YEAR 2000-01</u>	<u>PERCENTAGE OF TOTAL TAX LEVY FISCAL YEAR 2000-01</u>
SOUTHERN CALIFORNIA EDISON COMPANY	ELECTRIC UTILITY	\$ 10,417,513	1.16 %
GENERAL TELEPHONE COMPANY	TELEPHONE COMPANY	6,426,444	0.71
CALIFORNIA STEEL INDUSTRIES INC	STEEL MANUFACTURING	4,013,244	0.45
LOMA LINDA UNIVERSITY AND MEDICAL CENTER	HOSPITAL	3,843,548	0.41
UNITED PARCEL SERVICE	PACKAGE DELIVERY COMPANY	2,385,516	0.27
SOUTHERN CALIFORNIA GAS COMPANY	GAS UTILITY	2,342,336	0.26
INTERMOUNTAIN POWER COMPANY	ELECTRIC UTILITY	2,262,481	0.25
MITSUBISHI CEMENT CORPORATION	BUILDING MATERIALS	2,019,617	0.22
ONTARIO MILLS LIMITED PARTNERSHIP	RETAIL SALES	1,923,161	0.21
MONTCLAIR PLAZA LLC	RETAIL SALES	1,890,411	0.21
TOTAL		<u>\$ 37,324,271</u>	<u>4.15 %</u>

Source: County of San Bernardino.

**COUNTY OF SAN BERNARDINO**  
**MISCELLANEOUS STATISTICAL DATA**  
**JUNE 30, 2001**

**GEOGRAPHICAL LOCATION:** The County of San Bernardino is located in the southern portion of California and is bordered on the east by the State of Arizona and the State of Nevada, on the north by Inyo County, on the west by Kern and Los Angeles Counties, and on the south by Orange and Riverside Counties.

**ALTITUDE:** Elevation ranges from a high of 11,502 feet above sea level to a low of 181 feet above sea level.

**AREA OF COUNTY:** Approximately 20,180 square miles (Largest area in the continental United States).

**COUNTY SEAT:** San Bernardino, California

**FORM OF GOVERNMENT:** Chartered County, governed by five-member Board of Supervisors

**DATE CHARTER ADOPTED:** April 7, 1913

**FISCAL YEAR:** July 1 - June 30

**REGISTERED VOTERS:** 698,023 as of June 30, 2001

**ESTIMATED POPULATION OF THE COUNTY OF SAN BERNARDINO AS OF JANUARY 1, 2001:**

**INCORPORATED CITIES (1):**

Adelanto	18,600	Montclair	34,050
Apple Valley	56,000	Needles	4,960
Barstow	21,550	Ontario	162,300
Big Bear Lake	5,625	Rancho Cucamonga	132,700
Chino	68,800	Redlands	65,300
Chino Hills	69,200	Rialto	94,700
Colton	49,050	San Bernardino	190,200
Fontana	135,100	Twentynine Palms	25,850
Grand Terrace	11,850	Upland	70,100
Hesperia	64,200	Victorville	67,600
Highland	45,600	Yucaipa	42,250
Loma Linda	19,400	Yucca Valley	17,200
		<b>Total</b>	<b>1,472,185</b>
		<b>Unincorporated Areas:</b>	<b>292,200</b>
		<b>Total Population</b>	<b>1,764,385</b>

**COUNTY EMPLOYEES (2)(3):**

1991-92	13,859
1992-93	13,682
1993-94	13,784
1994-95	14,013
1995-96	14,341
1996-97	14,650
1997-98	15,444
1998-99	16,637
1999-00	17,538
2000-01	17,535

**Notes:**

(1) Source: California Department of Finance.

(2) Source: County of San Bernardino.

(3) Average figures including temporary and seasonal employees.